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PO1000074008

July 1, 2001

Division of Corporations
Department of State
The Capitol
Post Office Box 6327
Tallahassee, FL 32314

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-07/25/01--01049--003
*****78.75 *****78.75

RE: JACKSONVILLE TAX SERVICE, INC.

Dear Sir or Madam:

Enclosed is the signed original and one signed copy of the Articles of Incorporation of the above corporation. We have also enclosed a check in the amount of \$78.75 for the filing fee, certified copy fee, and designation of registered agent.

Please process this request at your earliest opportunity and return the certified copy of the Articles of Incorporation to this office.

Thank you for your assistance. If you have any questions, please call me at the above phone number.

Sincerely,



David P. Trotti
(for the firm)

enc.

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2001 JUL 25 AM 9:39
SECRETARY OF STATE
TALLAHASSEE FLORIDA

7/27/01

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2001 JUL 25 AM 9:39

SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLES OF INCORPORATION
OF
JACKSONVILLE TAX SERVICE, INC.

ARTICLE I. CORPORATE NAME.

The name of this corporation is JACKSONVILLE TAX SERVICE, INC.

ARTICLE II. PRINCIPAL OFFICE.

The principal place of business and mailing address of this corporation is 2821 Sebastian Court, Jacksonville, FL 32224.

ARTICLE III. DURATION.

The duration of the Corporation is perpetual.

ARTICLE IV. CAPITAL STOCK.

The number of shares of stock that this corporation is authorized to have outstanding at any one time is 100.

ARTICLE V. INITIAL REGISTERED AGENT AND OFFICE.

The name and address of the initial registered agent is Jeffrey J. Lloyd, 2821 Sebastian Court, Jacksonville, FL 32224.

ARTICLE VI. INITIAL BOARD OF DIRECTORS.

The number of Directors constituting the initial Board of Directors is one. The number of Directors may be increased or decreased from time to time in accordance with the Bylaws but shall

never be less than one. The name and address of each initial Director of the Corporation is as follows:

Jeffrey J. Lloyd

2821 Sebastian Court, Jacksonville, FL 32224

ARTICLE VII. INCORPORATORS.

The name(s) and street address(es) of the incorporator(s) to these articles of incorporation are:

Jeffrey J. Lloyd

2821 Sebastian Court, Jacksonville, FL 32224

ARTICLE VIII. RIGHTS OF INITIAL DIRECTORS

Each of the initial Directors shall have the right to be a Director of the Corporation as long as that respective Director is a Shareholder of the Corporation. By acquiring shares in this Corporation, each Shareholder agrees to abide by this right and to elect each of the initial Directors named in these Articles of Incorporation to the office of Director as long as that Director is a Shareholder of the Corporation. This Article may not be amended in any way without the written consent of each of the initial Directors who is a Shareholder of the Corporation at the time of the amendment.

ARTICLE IX. SHARE TRANSFER RESTRICTIONS.

Shares of the Corporation shall be issued to the following persons in the following amounts upon payment of the consideration determined by the Board of Directors:

Shareholder	Number of Shares
Jeffrey J. Lloyd, Pres.	100

Shares held by each Shareholder may not be sold or otherwise transferred to other persons (other than transfer to an heir in the case of a shareholder's death) unless first offered to this Corporation or to the remaining Shareholders in proportion to their shares. The price, terms and other provisions regarding this restriction may be specified by written agreement among the Shareholders, which agreement may expand this Article and which may also include the Corporation as a party. These restrictions are intended to preserve exemptions under federal and state securities laws, to provide for orderly changes in ownership of shares, and to serve other reasonable purposes.

ARTICLE X. "S" CORPORATION.

The corporation elects to be an S Corporation. The corporation has filed the appropriate form 2553 with the Internal Revenue Service pursuant to section 1362 of the Internal Revenue Code.

ARTICLE XI. AMENDMENT.

The Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation or any amendment to them, and any right conferred upon the Shareholders is subject to this reservation.

The undersigned have executed these Articles of Incorporation on July 18, 2001.



Jeffrey J. Lloyd
Incorporator/Director/President

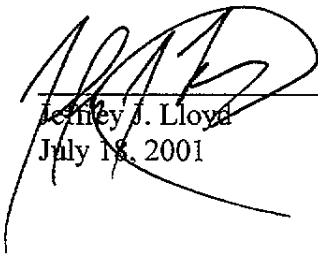
Certificate Designation and Acceptance of Registered Agent/Registered office

Pursuant to the provisions of F.S. 607.0501, the undersigned corporation organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent in the State of Florida.

1. The name of the corporation is JACKSONVILLE TAX SERVICE, INC.
2. The name of the registered agent is Jeffrey J. Lloyd.
3. The address of the registered agent/registered office is 2821 Sebastian Court, Jacksonville, Florida 32224.

Acceptance

Having been named as registered agent and designated to accept service of process for the above corporation, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.


Jeffrey J. Lloyd
July 18, 2001

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