Electronic Articles of Incorporation For

P01000119209 FILED December 17, 2001 Sec. Of State

RUSSELL'S TAX SERVICE INC.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

RUSSELL'S TAX SERVICE INC.

Article II

The principal place of business address:

1490 SOUTH MILITARY TRAIL SUITE. 13C WEST PALM BEACH,, FL. 33415

The mailing address of the corporation is:

1490 SOUTH MILITARY TRAIL SUITE. 13C WEST PALM BEACH., FL. 33415

Article III

The purpose for which this corporation is organized is:

BOOKEEPING & TAX PREPERATION

Article IV

The number of shares the corporation is authorized to issue is:

100

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Article V

The name and Florida street address of the registered agent is:

ORMOND F RUSSELL SR 4851 ORLEANS COURT APT. C WEST PALM BEACH,, FL. 33415

I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: ORMOND RUSSELL

Article VI

The name and address of the incorporator is:

ORMOND RUSSELL SR 4851 ORLEANS COURT APT. C WEST PALM BEACH, FLORIDA, 33415

Incorporator Signature: ORMOND RUSSELL

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P ORMOND F RUSSELL SR 4851 ORLEANS COURT APT. C WEST PALM BEACH, FL. 33415

Title: V ORMOND F RUSSELL JR 4851 ORLEANS COURT APT. C WEST PALM BEACH, FL. 33415