

**Electronic Articles of Incorporation
For**

P02000104123
FILED
September 26, 2002
Sec. Of State

HRB SYSTEMS, 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:

HRB SYSTEMS, INC.

Article II

The principal place of business address:

4112 MARINE PARKWAY
% HARRY JAMES
NEW PORT RICHEY, FL. 34652

The mailing address of the corporation is:

4112 MARINE PARKWAY
% HARRY JAMES
NEW PORT RICHEY, FL. 34652

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

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

1000

Article V

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

JOSEPH F VALZ
710 94TH AVENUE NORTH SUITE #302
ST. PETERSBURG, FL. 33702

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

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Registered Agent Signature: JOSEPH F. VALZ

Article VI

The name and address of the incorporator is:

HARRY W. JAMES
4112 MARINE PARKWAY
NEW PORT RICHEY, FL 34652

Incorporator Signature: HARRY W. JAMES

Article VII

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

Title: O
HARRY W JAMES
4112 MARINE PARKWAY
NEW PORT RICHEY, FL. 34652

Title: V
BRIAN M JAMES
4519 WEASEL DRIVE
NEW PORT RICHEY, FL. 34653

Title: T
ROBERT A JAMES
8148 TARSIER AVE
NEW PORT RICHEY, FL. 34653