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To:

Division of Corporations
Fax Number : (850)205-0381

From:

Account Name : THE TAX MAN, INC.
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FLORIDA PROFIT CORPORATION OR P.A.

ALAN BIAS & ASSOCIATES, INC.

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ARTICLES OF INCORPORATION
OF
ALAN BIAS & ASSOCIATES, INC.

ARTICLE I

NAME

The name of this corporation is ALAN BIAS & ASSOCIATES, INC.

ARTICLE II

NATURE OF BUSINESS

This Corporation may engage in any business activity or business permitted under the laws of The United States and the State of Florida.

ARTICLE III

CAPITAL STOCK

The maximum number of shares of stock that this Corporation is authorized to have outstanding at any one time is ONE THOUSAND (1,000) SHARES of common stock having \$1.00 par value.

ARTICLE IV

INITIAL CAPITAL

The amount of capital that this Corporation will begin with is FIVE HUNDRED (\$500.00) DOLLARS.

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ARTICLE V

TERM OF EXISTENCE

This Corporation shall have perpetual existence.

ARTICLE VI

INITIAL REGISTERED OFFICE AND AGENT

The address in the State of Florida of the principle office of this Corporation is 1540 Donna Road West Palm Beach, Florida, 33409, and the name of the initial registered agent at this address is Alan Bias.

ARTICLE VII

INITIAL BOARD OF DIRECTORS

The Corporation shall have one (1) director initially. The number of directors may either be increased or diminished from time to time by the by-laws, but shall never be less than one.

ARTICLE VIII

INITIAL DIRECTORS

Alan Bias

1540 Donna Road
West Palm Beach, FL 33409

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ARTICLE IX


INCORPORATORS

The name and address of the persons signing these articles of incorporation is:

Alan Bias

1540 Donna Road
West Palm Beach, FL 33409

IN WITNESS WHEREOF, the undersigned subscribers have executed these articles of incorporation this 16th day of October, 2002.


Alan Bias

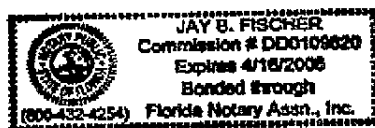
STATE OF FLORIDA

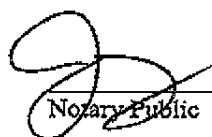
COUNTY OF PALM BEACH

Before me, a notary public authorized to take acknowledgments in the state and county set forth above, Alan Bias personally appeared, known by me to be the person who executed these article of incorporation.

IN WITNESS THEREOF, I have hereunto set my hand and official seal, in the state and county aforesaid, this 16th day of October 2002.

{SEAL}




Notary Public

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CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED.

IN COMPLIANCE WITH SECTION 48,091, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED:

FIRST— ALAN BIAS & ASSOCIATES, INC.
DESIRES TO ORGANIZE UNDER THE LAWS OF THE STATE OF FLORIDA WITH ITS PRINCIPLE PLACE OF BUSINESS AT THE CITY OF WEST PALM BEACH, PALM BEACH COUNTY, STATE OF FLORIDA, HAS NAMED ALAN BIAS, AT 1540 DONNA ROAD CITY OF WEST PALM BEACH STATE OF FLORIDA AS ITS AGENT TO ACCEPT PROCESS WITHIN FLORIDA.

SIGNED Alan Bias
TITLE PRESIDENT
DATE OCTOBER 16, 2002

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN ACCORDANCE WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES.

SIGNED Alan Bias
Alan Bias
Resident Agent
DATE January 2, 2002

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