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TALL AHASSEF FLORIS

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November 6, 2002

Division of Corporations P.O. Box 6327 Tallahassee, Florida 32314

Please find the following corporate documents:

Tax Services of Kendall, Inc.

\$87.50 fee enclosed

Please mail a copy of registered corporation to Tax Resource Center 20401 NW 2 Avenue, Suite 102, Miami, Florida 33169.

Thank you for your cooperation.

Sincerely,

Tax Resource Center

ARTICLES OF INCORPORATION OF TAX SERVICES OF KENDALL, INC.

Pursuant to Chapter 607 of the Florida Business Corporation Act, the undersigned incorporator submits these Articles of Incorporation for the purpose of forming a For-Profit Corporation.

Article I - Name

The name and place of business of this corporation is and shall be:

TAX SERVICES OF KENDALL, INC. 15950 SW 66 TERRACE MIAMI, FL 33193

Article II - Existence

The corporation's shall be existence perpetually.

Article III - Purpose

The corporation is organized for the purpose of transacting any and all lawful business for in accordance with the Florida Business Corporation Act, and amendments and supplements thereto, or any law enacted to take place thereof.

Article IV - Authorized Capital

The corporation is authorized to issue one class of stock, that being one hundred (100) shares of no par value, common stock, with identical rights and privileges, the transfer of which is restricted according to the Bylaws of the corporation.

Article V – Register Agents

The name and address of the initial registered agent is: Michael Beovides, 15950 SW 66 Terrace, Miami, Florida 33193.

I am familiar with and accept the obligations of the position of Registered Agent under Section 617.0501, Florida Statutes.

Article VI - Incorporator

The name and address of the incorporators: Michael Beovides, 15950 SW 66 Terrace, Miami, Florida 33193.

Article VII- Officers and Directors

The Directors shall be elected by a majority vote of the Shareholders of this corporation. The officers and directors of the Corporation shall be:

Michael Beovides 15950 SW 66 Terrace Miami, Florida 33193. President

Peggy Beovides 15950 SW 66 Terrace Miami, Florida 33193. Secretary and Treasurer