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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

03/11/14

Fran's Tax Service, Inc.
2015 Lem Turner Rd
Callahan, FL 32011

April 8, 2003

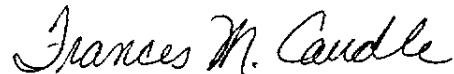
Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

SUBJECT: C S WAGER & ASSOCIATES, INC.

Enclosed please find an original executed Articles of Incorporation for the above corporation, together with our check in the amount of \$78.75 to cover the filing fee, certified copy charge and designation of registered agent.

I have also enclosed an additional copy of the Articles of Incorporation which I would appreciate having certified and returned to the above address.

Very truly yours,

A handwritten signature in cursive script that reads "Frances M. Caudle".

FRANCES M. CAUDLE

Enclosures

ARTICLES OF INCORPORATION
OF
C S WAGER & ASSOCIATES, INC.

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ARTICLE I - NAME

The name of this corporation is C S WAGER & ASSOCIATES, INC.

ARTICLE II - DURATION

This corporation shall exist permanently.

ARTICLE III - PURPOSE

This corporation is organized for the purpose of transacting any or all lawful business.

ARTICLE IV - CAPITAL STOCK

This corporation is organized to issue 10,000 shares of \$0.01 par value common stock.

ARTICLE V - INITIAL OFFICE AND REGISTERED AGENT

The street address of the initial office of this corporation is 1499 S. KINGS ROAD, CALLAHAN, FLORIDA 32011, and the name and address of the initial registered agent of this corporation is FRAN'S TAX SERVICE, INC., 1499 S. KINGS ROAD, CALLAHAN, FLORIDA 32011, mailing address PO BOX 734, CALLAHAN, FLORIDA 32011.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have ONE (1) directors initially. The number of directors may be either increased or diminished from time to time by the bylaws but shall never be less than ONE (1). The names and addresses of the initial directors of this corporation are:

D. CHAD WAGER
3926 WISEMAN ROAD
GREEN COVE SPRINGS, FL 32043

ARTICLE VII - INCORPORATOR

The names and addresses of the persons signing these articles are:

FRANCES M. CAUDLE
1499 S. KINGS ROAD
CALLAHAN, FLORIDA 32011

ARTICLE VIII - AMENDMENT

This corporation reserves the right to amend or repeal any provisions contained in the Articles of Incorporation or any amendment thereto and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF the undersigned subscribers executed these Articles of Incorporation this 8th day of April, 2003.

Frances M. Caudle
FRANCES M. CAUDLE

STATE OF FLORIDA
COUNTY OF NASSAU

BEFORE ME, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared FRANCES M. CAUDLE known to me and known by me to be the person(s) who executed the foregoing Articles of Incorporation and they acknowledged before me that they executed these Articles of Incorporation.

WITNESS my hand and official seal in the State and County aforesaid this 8 day of April, 2003

Signature: Amanda J. McKenzie

Print Name: Amanda J. McKenzie
Notary Public State of Florida Commission #DD195541
My Commission Expires: Mar 23, 2007
Bonded Thru
Atlantic Bonding Co., Inc.

I HEREBY ACCEPT appointment as initial registered agent of the above named corporation and agree to serve as such until my successor shall have been named by the Directors of the Corporation, and the proper Department of the State of Florida has been notified.

FRAN'S TAX SERVICE, INC.

By: Amanda J. McKenzie

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