

**Electronic Articles of Incorporation
For**

P04000026979
FILED
February 10, 2004
Sec. Of State

T & G TAX REFUND 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:

T & G TAX REFUND SERVICE, INC.

Article II

The principal place of business address:

4726 B N. LOIS AVE.
TAMPA, FL. US 33614

The mailing address of the corporation is:

4726 B N. LOIS AVE.
TAMPA, FL. US 33614

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:

PHILIP J TESTA SR
4726-B N. LOIS AVE
TAMPA, FL. 33614

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

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Registered Agent Signature: PHILIP J. TESTA SR

Article VI

The name and address of the incorporator is:

STEVE GONZALEZ
4726-B N. LOIS AVE.
TAMPA, FLORIDA 33614

Incorporator Signature: STEVE GONZALEZ

Article VII

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

Title: D
PHILIP J TESTA SR
4726-B N. LOIS AVE.
TAMPA, FL. 33614 US

Title: D
STEVE GONZALEZ
4726-B N. LOIS AVE.
TAMPA, FL. 33614 US

Article VIII

The effective date for this corporation shall be:

02/05/2004