

**Electronic Articles of Incorporation
For**

P04000129447
FILED
September 14, 2004
Sec. Of State
bmcknight

EXPRESS TAX OF WEST FLORIDA, 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:

EXPRESS TAX OF WEST FLORIDA, INC.

Article II

The principal place of business address:

475 CENTRAL AVENUE
SUITE 403
SAINT PETERSBURG, FL. US 33701

The mailing address of the corporation is:

475 CENTRAL AVENUE
SUITE 403
SAINT PETERSBURG, FL. US 33701

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 SHARES AT \$0.00 PAR VALUE PER SHARE

Article V

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

CORPORATION SERVICE COMPANY
1201 HAYS STREET
TALLAHASSEE, FL. 32301

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

P04000129447
FILED
September 14, 2004
Sec. Of State
bmcknight

Registered Agent Signature: DEBORAH D. SKIPPER

Article VI

The name and address of the incorporator is:

THE COMPANY CORPORATION
2711 CENTERVILLE ROAD
SUITE 400
WILMINGTON, DE 19808

Incorporator Signature: DEBORAH D. SKIPPER

Article VII

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

Title: D
ANTHONY ANTONIEWITZ
475 CENTRAL AVENUE, SUITE 403
SAINT PETERSBURG, FL. 33701 US