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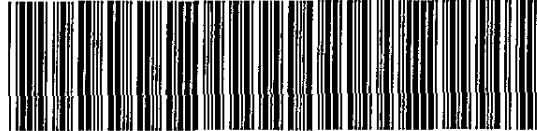
(Business Entity Name)

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FILED
05 JAN -6 AM 11:04
CLERK OF COURT
TALLAHASSEE, FLORIDA

VL
11/1/05

**ARTICLES OF INCORPORATION
OF
PEOPLES TAX CONSULTANT, INC.**

FILED

05 JAN -6 AM 11:04

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I

The name of this corporation shall be **PEOPLES TAX CONSULTANT, INC.**

ARTICLE II

The term of existence of the corporation shall be perpetual.

ARTICLE III

This purpose of this corporation is to perform all tax related business including but not limited to filing of income tax, corporate, business and employment taxes. The corporation may transact any and all lawful business for which corporation may be incorporated under the Florida General Corporation Act.

ARTICLE IV

CAPITAL STOCK

The aggregate number of shares that the corporation has authority to issue is ten millions, all of which shall be common shares with par value of one dollar.

ARTICLE V

PREEMPTIVE RIGHTS GRANTED

Each Shareholder of any class of stock of this corporation shall be entitled to full preemptive rights to purchase any unissued or treasury shares of the corporation and any securities of the corporation convertible into or carrying a right to subscribe to or acquire any unissued or treasury shares.

ARTICLE VI

REGISTERED OFFICE

The street address of the initial registered office of the corporation is 121 South Madison Street, Quincy, FL 32351, and the name of the initial registered agent is Dr. Robert Peoples. The corporations principal and Registered Agent address are the same.

ARTICLE SEVEN

DIRECTORS

The initial board of directors of the corporation shall consist of one member.
The Name and address of the first board of directors:

DR. ROBERT PEOPLES
237 NORTH LOWE STREET
QUINCY, FLORIDA 32351

ARTICLE VIII

INCORPORATORS

The names and address of the incorporator is:

DR. ROBERT PEOPLES
237 NORTH LOWE STREET
QUINCY, FLORIDA 32351

ARTICLE IX

COMMENCEMENT OF EXISTENCE

The corporation shall commence its existence

IN WITNESS WHEREOF, I have subscribed, my name is Robert Peoples, this 17th day of December 2004.

Robert Peoples
Robert Peoples, Incorporator

[illegible]

On this 17th day of December 2004, before me Robert Peoples, the undersigned officer, personally appeared, Robert Peoples known to me to be the person whose name is subscribed to the instrument within, and acknowledge that he executed the same for the purpose contained therein.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

My commission expires 20



Marva A. Davis
MY COMMISSION # DD244513 EXPIRES
September 12, 2007
BONDED THRU TROY FAIR INSURANCE, INC.

Acceptance

I hereby accept the appointment by this Board of Director to serve as its Agent for the Purpose of accepting service of process.


ROBERT PEOPLES

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TALLAHASSEE, FLORIDA