

**Electronic Articles of Incorporation
For**

P05000011171
FILED
January 21, 2005
Sec. Of State
nculligan

PROFESSIONAL REFUND SERVICES, 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:

PROFESSIONAL REFUND SERVICES, INC.

Article II

The principal place of business address:

1815 MICCOSUKEE COMMONS DRIVE
STE. 106
TALLAHASSEE, FL. 32308

The mailing address of the corporation is:

1815 MICCOSUKEE COMMONS DRIVE
STE. 106
TALLAHASSEE, FL. 32308

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:

100

Article V

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

JASON R KOVAN
9550 BAY HARBOR TERRACE
STE. 209
BAY HARBOR ISLANDS, FL. 33154

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

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Registered Agent Signature: JASON R. KOVAN

Article VI

The name and address of the incorporator is:

ERMA GOLAN-SPEYER
9640 E. BROADVIEW DRIVE
BAY HARBOR ISLANDS, FL 33154

Incorporator Signature: ERMA GOLAN-SPEYER

Article VII

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

Title: P
HARRY CARSON
1815 MICCOSUKEE CMNS.DR., STE. 106
TALLAHASSEE, FL. 32308

Article VIII

The effective date for this corporation shall be:

01/24/2005