

**Electronic Articles of Incorporation
For**

P05000011354
FILED
January 21, 2005
Sec. Of State
dbrown

FLORIDA 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:

FLORIDA REFUND SERVICES INC.

Article II

The principal place of business address:

1277 N. SEMORAN BLVD
SUITE 101
ORLANDO, FL, . 32807

The mailing address of the corporation is:

P.O. BOX 5722
WINTER PARK, FL. 32793

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:

400

Article V

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

HOSSIN MOSADDAD
P.O. BOX 5722
WINTER PARK, FL. 32793

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

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Registered Agent Signature: HOSSIN MOSADDAD

Article VI

The name and address of the incorporator is:

HOSSIN MOSADDAD
P.O. BOX 5722
WINTER PARK, FL 32793

Incorporator Signature: HOSSIN MOSADDAD

Article VII

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

Title: P
HOSSIN MOSADDAD
P.O. BOX 5722
WINTER PARK, FL. 32793