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FLORIDA PROFIT CORPORATION OR P.A.

E & I INCOME TAX, INC.

Certificate of Status	0
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**Articles of Incorporation
of**

E & J Income Tax, Inc.

ARTICLE I - NAME

The name of the corporation shall be:

E & J Income Tax, Inc.

ARTICLE II - PLACE OF BUSINESS

The principal place of business shall be:

9131 Limetree Lane
Pembroke Pines, Florida 33024

ARTICLE III - STOCK

The corporation is authorized to issue 1,000 shares of common stock at \$1.00 par value.

ARTICLE IV - INITIAL REGISTERED AGENT

The initial registered agent shall be:

Deborah S. Kowalsky, J.D., LL.M.
2501 Hollywood Boulevard, Suite 206
Hollywood, Florida 33020

ARTICLE V - INCORPORATOR

The name and address of the incorporator signing these Articles is:

Joan Bonanno
9131 Limetree Lane
Pembroke Pines, Florida 33024

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ARTICLE VI - INITIAL DIRECTORS


The Corporation shall initially have three (2) directors to hold office until the first annual meeting of stockholders and his successor shall have been duly elected and qualified, or until his earlier resignation, removal from office, or death. The number of Directors may be either increased or decreased from time to time in accordance with the By-Laws of the Corporation. The names and addresses of the initial Directors are:

Joan Bonannee
9131 Limetree Lane
Pembroke Pines, Florida

Edwin Bonannee
9131 Limetree Lane
Pembroke Pines, Florida 33024

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation on the date of signing.

DATED: March 2, 2005


Joan Bonannee

Having been named Registered Agent and to accept service of process for the above-stated corporation at the place designated in this certificate, I hereby accept this appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

DATED: March 2, 2005


DEBORAH S. KOWALSKY, J.D., LL.M.

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