Electronic Articles of Incorporation For

P05000085472 FILED June 14, 2005 Sec. Of State jshivers

COMPUTER TAX & ACCOUNTING, 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:

COMPUTER TAX & ACCOUNTING, INC.

Article II

The principal place of business address:

1900 SW 57TH AVENUE SUITE 2 MIAMI, FL. 33155

The mailing address of the corporation is:

1900 SW 57TH AVENUE SUITE 2 MIAMI, FL. 33155

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:

ROY F WOODRUFF 1900 SW 57TH AVENUE SUITE 2 MIAMI, FL. 33155 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: ROY F. WOODRUFF

Article VI

The name and address of the incorporator is:

ROY F. WOODRUFF 1900 SW 57TH AVENUE, SUITE 2 MIAMI, FL 33155

Incorporator Signature: ROY F. WOODRUFF

Article VII

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

Title: PSTD ROY F WOODRUFF 1900 SW 57TH AVENUE - SUITE 2 MIAMI, FL. 33155

Title: VP CATHERINE W BLANTON 1506 ALBERCA STREET CORAL GABLES, FL. 33134

Article VIII

The effective date for this corporation shall be: 07/01/2005