

**Electronic Articles of Incorporation
For**

P05000098762
FILED
July 13, 2005
Sec. Of State
thampton

BOCA RATON TAX SERVICE, 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:

BOCA RATON TAX SERVICE, INC.

Article II

The principal place of business address:

22029 STATE RD 7
SUITE 102
BOCA RATON, FL. US 33428

The mailing address of the corporation is:

22029 STATE RD 7
SUITE 102
BOCA RATON, FL. US 33428

Article III

The purpose for which this corporation is organized is:

TAX PREPARATION

Article IV

The number of shares the corporation is authorized to issue is:

1500 SHARES AT \$1.00 PAR VALUE PER SHARE

Article V

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

CORPORATION SERVICE COMPANY
1201 HAYS STREET
TALLAHASSEE, FL. 32301

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

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Registered Agent Signature: DEBORAH D SKIPPER

Article VI

The name and address of the incorporator is:

CORPORATION SERVICE COMPANY
2711 CENTERVILLE ROAD
SUITE 400
WILMINGTON, DE 19808

Incorporator Signature: DEBORAH D SKIPPER

Article VII

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

Title: D
MICHAEL AARON COHEN
22029 STATE ROAD 7, STE 102
BOCA RATON, FL. 33482 US