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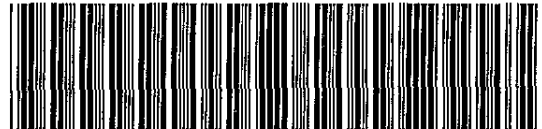
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Jumping Jax Tax<sup>SM</sup>  
 "Life, Liberty and the Pursuit of Profit!"  
 (800) 203-2347

**JUMPING JAX TAX INC.**  
 1940 Harrison St., Ste. 202  
 Hollywood, FL 33020-5072  
 (800) 203-2347



Fax (800) 859-8215  
 jack@jumpingjaxtax.com

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**Admitted to Practice before the Internal Revenue Service**

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**ENROLLED AGENT (EA)**

I am tax specialist licensed through the U.S. Department of the Treasury, Internal Revenue Service, to represent taxpayers before the Internal Revenue Service throughout the U.S. I am not a Certified Public Accountant (CPA).

**GUARANTEE**

When I am the original tax preparer I will represent you or your business entity for free within 3 years from the filing date of the related tax return, including extensions of time to file but excluding extensions of time to pay tax any taxes owed, if you or your business entity have fully paid me for the related tax return, should the Internal Revenue Service, state revenue service, state labor department as it relates to the state unemployment tax, audit the related tax return.

I exclude an amended tax return unless I was the original tax preparer. I also exclude any tax return where my tax advice is ignored. I reserve the right to refer you or your business entity to a qualified attorney in appropriate jurisdiction at your expense or your business entity's expense should I view that the situation warrants it. I do not assure the outcome of any audit in any way.

**PRIVACY**

I do not disclose any private information about my clients or former clients to any entity, except as instructed to do so by such clients, or as required by law. I restrict access to our clients' or former clients' private information to those professionals necessary to prepare tax returns and income tax compilations. I maintain physical, electronic and procedural safeguards to protect my clients' or former clients' private information.

**PAYMENT**

You or your business entity must pay 50% of my fee before I start work any tax returns. The remaining 50% of my fee must be paid before I will mail the tax return to you or your business entity. Tax Management Service clients cannot be more than 3 months in arrears unless I grant a written waiver to exceed this requirement. I will not file any tax return for you or your business entity unless the entire fee is paid (means funds available in the business checking account of Jumping Jax Tax, Inc. without recourse) 3 business days before the due date of the tax return.

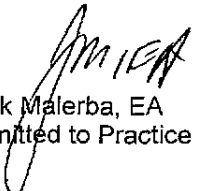
8 December 2005

Florida Department of State  
 Corporate Filings  
 P.O. Box 6327  
 Tallahassee, FL 32314

Subject: Articles of Incorporation

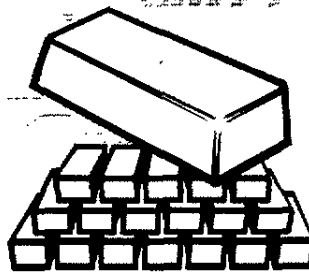
Dear Document Specialist:

The \$78.75 is for filing fees for the certified copy of articles of incorporation.

  
 Jack Malerba, EA  
 Admitted to Practice before the Internal Revenue Service

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 05 DEC 12 AM 8:35  
 TALLAHASSEE, FL 32314

**ARTICLES OF INCORPORATION  
FOR  
CLAUDETTE REYNOLDS, P.A.**  
(A Florida Professional Service Corporation)



**Article I. The Name of this Florida Professional Service Corporation**

**Section 1.01** The name of this Florida professional service corporation is **CLAUDETTE REYNOLDS, P.A.**

**Article II. The Mailing Address and Street Addresses of the Principle Office of this Florida Professional Service Corporation.**

**Section 2.01** The mailing address of the principal office of this Florida professional service corporation is **1940 Harrison St., Ste. 202, Hollywood, FL 33020-5072.**

**Section 2.02** The street address of the principal office of this Florida professional service corporation is **250 West Indiantown Rd, Ste. 108, Jupiter, FL 33458-3549.**

**Article III. Effective Time and Date**

**Section 3.01** The effective time and date of these Articles of Incorporation is **12:01 a.m., 2 January 2006**, pursuant to Florida Statute 607.0123(2).

**Article IV. Duration**

**Section 4.01** The duration of this Florida professional service corporation shall be perpetual unless the sole shareholder of this Florida professional service corporation legally becomes disqualified to render professional services she is licensed for within the state of Florida or accepts employment that places restrictions or limitations upon her continued rendering of such professional services, then, in any such event, her office, employment and equity interest in this Florida professional service corporation shall immediately and automatically cease and terminate except to receive payment for whatever equity interest in this Florida professional service corporation may be owned by her as a shareholder.


**Article V. Purpose**

**Section 5.01** This Florida professional service corporation shall engage in real estate sales or related real estate services as defined under sections 621.03(1) and 621.03(3), Florida Statutes and other related provisions following the Florida Professional Service Corporation and Florida Business Corporation Act. No professional service corporation under the Professional Service Corporation and Limited Liability Company Act shall engage in any business other than the rendering of professional services for which it is specifically organized; provided, however, nothing in this act or in any other provisions of existing Florida law applicable to Florida professional service corporations shall be interpreted to prohibit such a Florida professional service corporation from investing its funds in real estate, mortgages, stocks, bonds, mutual funds or any other type of investment, or from owning real or personal property necessary for the rendering of professional services.

**Article VI. The Initial Registered Agent of this Florida Professional Service Company**

**Section 6.01 The Designation of the Initial Registered Agent.**

- (a) The name of the initial register agent of this Florida professional service corporation is **JUMPING JAX TAX, INC.** and its street address is **1940 HARRISON ST., STE. 202, HOLLYWOOD, FL 33020-5072.**
- (b) As Registered Agent, Jumping Jax Tax, Inc. accepts service of process for the above Florida professional service corporation at the street address designated in these articles of incorporation. It accepts its appointment and agrees to act in this capacity. It further agrees to comply with the provisions of the Florida Business Corporation Act and the Professional Service Corporation and Limited Liability Company Act, relating to the proper and complete performance of its duties. Jumping Jax Tax, Inc. is familiar with and accepts the obligations of registered agent for this Florida professional service corporation.

  
\_\_\_\_\_  
John J. Malerba, President  
Jumping Jax Tax, Inc.,  
Registered Agent

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HALL COUNTY, FLORIDA

**Article VII. Authorized Shares in this Florida Professional Service Corporation**

**Section 7.01** This Florida professional service corporation authorizes **100 common shares** of capital stock at **\$5.00 par value.**

**Section 7.02** Claudette Reynolds shall hold these 100 common shares, representing all authorized shares of all classes of stock in this Florida professional service corporation. No other shares shall be authorized.

**Section 7.03** No other shareholders shall be admitted to this Florida professional service corporation.

**Article VIII. Initial Board of Directors**

**Section 8.01** Claudette Reynolds is the initial and sole director of this Florida professional service corporation.

**Article IX. Officers**

**Section 9.01** CLAUDETTE REYNOLDS is **PRESIDENT** and **SECRETARY** of this Florida professional service corporation.

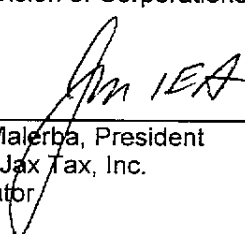
**Article X. Indemnification of Shareholders, Officers, Registered Agents, Incorporators or Employees of the Florida Professional Service Corporation.**

**Section 10.01** This Florida professional service corporation shall indemnify and hold harmless any shareholder, officer, any registered agent, any incorporator, any employee or any other agent from and against all claims and demands with restrictions imposed by these Articles of Incorporation.

**Section 10.02** Indemnification shall not be made to or on behalf of any shareholder, any officer any registered agent, any incorporator or any employee if a judgment or other final adjudication establishes the actions, or omissions to act, of such shareholder, officer, registered agent, incorporator or employee were material to the cause of action so adjudicated and constitute a violation of criminal law, unless the shareholder, officer, the registered agent, the incorporator or the employee had no reasonable cause to believe such conduct was unlawful; a transaction from which the shareholder, the officer, the registered agent, the incorporator or the employee derived an improper personal benefit; or willful misconduct or a conscious disregard for the best interests of this Florida professional service corporation in a proceeding by, or in the right of this Florida professional service corporation to procure a judgment in its favor or in a proceeding by or in the right of a shareholder.

**Article XI. The Incorporator**

**Section 11.01** The Incorporator, **JUMPING JAX TAX, INC., 1940 HARRISON ST., STE. 202, HOLLYWOOD, FL 33020-5072**, submits these Articles of Incorporation to the Florida Department of State, Division of Corporations, pursuant to section 607.0201, Florida Statutes.

  
\_\_\_\_\_  
John J. Malerba, President  
Jumping Jax Tax, Inc.  
Incorporator