Electronic Articles of Incorporation For

P06000146137 FILED November 22, 2006 Sec. Of State

PANHANDLE 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:

PANHANDLE TAX SERVICE, INC.

Article II

The principal place of business address:

4730 BAYWOOD DRIVE LYNN HAVEN, FL. US 32444

The mailing address of the corporation is:

P. O. BOX 1670 LYNN HAVEN, FL. US 32444

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: 1,000

Article V

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

ROBERT G JAROS 4730 BAYWOOD DRIVE LYNN HAVEN, FL. 32444 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: ROBERT G. JAROS

Article VI

The name and address of the incorporator is:

ROBERT G. JAROS 4730 BAYWOOD DRIVE

LYNN HAVEN, FL 32444

Incorporator Signature: ROBERT G. JAROS

Article VII

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

Title: P/D ROBERT G JAROS 4730 BAYWOOD DRIVE LYNN HAVEN, FL. 32444 US

Title: VP/D PEGGY A JAROS 4730 BAYWOOD DRIVE LYNN HAVEN, FL. 32444 US

Title: SEC PEGGY A JAROS 4730 BAYWOOD DRIVE LYNN HAVEN, FL. 32444 US