Electronic Articles of Incorporation For

P07000092248 FILED August 16, 2007 Sec. Of State Ipoole

TAX MASTERS OF AMERICA, 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:

TAX MASTERS OF AMERICA, INC.

Article II

The principal place of business address:

89 BUXTON LANE BOYNTON BEACH, FL. 33426

The mailing address of the corporation is:

89 BUXTON LANE BOYNTON BEACH, FL. 33426

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: 1000

Article V

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

JASON G GOULDON 89 BUXTON LANE BOYNTON BEACH, FL. 33426 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: JASON GOULDON

Article VI

The name and address of the incorporator is:

JASON GOULDON 89 BUXTON LANE

BOYNTON BEACH, FL 33426

Incorporator Signature: JASON GOULDON

Article VII

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

Title: P JASON G GOULDON 89 BUXTON LANE BOYNTON BEACH, FL. 33426

Article VIII

The effective date for this corporation shall be:

08/15/2007