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To: Division of Corporations
Fax Number : (850) 205-0381

From: Account Name : THE TAX MAN, INC.
Account Number : I19990800042
Phone : (561) 799-3810
Fax Number : (561) 799-1818

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FLORIDA PROFIT/NON PROFIT CORPORATION

THE TAX MAN, INC.

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9/15/07

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ARTICLES OF INCORPORATION

OF

THE TAX MAN, INC.

ARTICLE I

NAME

The name of this corporation is THE TAX MAN, INC.

ARTICLE II

NATURE OF BUSINESS

This Corporation may engage in any business activity or business permitted under the laws of The United States and the State of Florida.

ARTICLE III

CAPITAL STOCK

The maximum number of shares of stock that this Corporation is authorized to have outstanding at any one time is ONE THOUSAND (1,000) SHARES of common stock having \$1.00 par value.

ARTICLE IV

INITIAL CAPITAL

The amount of capital that this Corporation will begin with is FIVE HUNDRED (\$500.00) DOLLARS.

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ARTICLE V

TERM OF EXISTENCE

This Corporation shall have perpetual existence.

ARTICLE VI

INITIAL REGISTERED OFFICE AND AGENT

The address in the State of Florida of the principle office of this Corporation is
3300 PGA BLVD. STE 990, Palm Beach Gardens, FL 33410, and the name of the initial
Registered agent at this address is Jay Fischer.

ARTICLE VII

INITIAL BOARD OF DIRECTORS

The Corporation shall have one (1) director initially. The number of directors may either
be increased or diminished from time to time by the by-laws, but shall never be less than one.

ARTICLE VIII

INITIAL DIRECTORS

Jay Fischer

3300 PGA BLVD. STE 990
Palm Beach Gardens, FL 33410

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ARTICLE IX


INCORPORATORS

The name and address of the persons signing these articles of incorporation is:

Jay Fischer

3300 PGA BLVD. STE 990
Palm Beach Gardens, FL 33410

IN WITNESS WHEREOF, the undersigned subscribers have executed these articles of incorporation this 14th day of September, 2007.


Jay Fischer

STATE OF FLORIDA

COUNTY OF PALM BEACH

Before me, a notary public authorized to take acknowledgments in the state and county set forth above, Jay Fischer personally appeared, known by me to be the person who executed these articles of incorporation.

IN WITNESS THEREOF, I have hereunto set my hand and official seal, in the state and county aforesaid, this 14th day of September, 2007.

(SEAL)




Notary Public


CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED.

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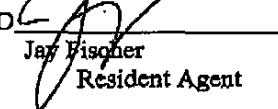
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IN COMPLIANCE WITH SECTION 48,091, FLORIDA STATUTES, THE
FOLLOWING IS SUBMITTED:

FIRST—THE TAX MAN, INC..
DESIRES TO ORGANIZE UNDER THE LAWS OF THE STATE OF FLORIDA WITH ITS
PRINCIPLE PLACE OF BUSINESS AT THE CITY OF PALM BEACH GARDENS, PALM
BEACH COUNTY, STATE OF FLORIDA, HAS NAMED Jay Fischer, AT 3300 PGA BLVD.
STE 990, CITY OF PALM BEACH GARDENS, STATE OF FLORIDA AS ITS AGENT TO
ACCEPT PROCESS WITHIN FLORIDA.

SIGNED 
TITLE PRESIDENT
DATE September 14, 2007

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE
CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY
AGREE TO ACT IN ACCORDANCE WITH THE PROVISIONS OF ALL STATUTES
RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES.

SIGNED 
Jay Fischer
Resident Agent
DATE September 14, 2007

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TALLAHASSEE, FLORIDA

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