

**Electronic Articles of Incorporation
For**

P08000087701
FILED
September 24, 2008
Sec. Of State
tburch

ESP TAX SERVICES 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:

ESP TAX SERVICES INC

Article II

The principal place of business address:

489 SW PORT ST LUCIE BLVD
PORT ST LUCIE, FL. US 34953

The mailing address of the corporation is:

489 SW PORT ST LUCIE BLVD
PORT ST LUCIE, FL. US 34953

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:

100

Article V

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

NOEMI M ESPINOSA P
489 SW PORT ST LUCIE BLVD
PORT ST LUCIE, FL. 34953

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

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Registered Agent Signature: NOEMI M ESPINOSA

Article VI

The name and address of the incorporator is:

NOEMI M ESPINOSA
489 SW PORT ST LUCIE BLVD

PORT ST LUCIE FL 34953

Incorporator Signature: NOEMI M ESPINOSA

Article VII

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

Title: P
NOEMI M ESPINOSA P
489 SW PORT ST LUCIE BLVD
PORT ST LUCIE, FL. 34953 US

Article VIII

The effective date for this corporation shall be:

09/24/2008