

**Electronic Articles of Incorporation
For**

P09000004148
FILED
January 14, 2009
Sec. Of State
jshivers

FLORIDA REFUND CONSULTANTS, 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:

FLORIDA REFUND CONSULTANTS, INC.

Article II

The principal place of business address:

4414 DEL PRADO BLVD
UNIT 1
CAPE CORAL, FL. US 33904

The mailing address of the corporation is:

4414 DEL PRADO BLVD
UNIT 1
CAPE CORAL, FL. US 33904

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:

CHRISTINE M CANZANO
4414 DEL PRADO BLVD
UNIT 1
CAPE CORAL, FL. 33904

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

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Registered Agent Signature: CHRISTINE M CANZANO

Article VI

The name and address of the incorporator is:

FORRESTER HART BELISLE & WHITAKER PL
1429 COLONIAL BLVD
SUITE 201
FORT MYERS, FL 33907

Incorporator Signature: ERIC BELISLE

Article VII

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

Title: PVST
CHRISTINE M CANZANO
4414 DEL PRADO BLVD
CAPE CORAL, FL. 33904 US

Article VIII

The effective date for this corporation shall be:

01/12/2009