Electronic Articles of Incorporation For

P09000076425 FILED September 14, 2009 Sec. Of State dwhite

C 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: C TAX SERVICES, INC.

Article II

The principal place of business address: 1030 NORTH EAST 12TH ST OCALA, FL. 34470

The mailing address of the corporation is:

1030 NORTH EAST 12TH ST OCALA, FL. 34470

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: 200 SHARES WITHOUT PAR VALUE

Article V

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

CARLOS MOREL 1030 NORTH EAST 12TH ST OCALA, FL. 33470 I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: CARLOS MOREL

Article VI

The name and address of the incorporator is:

STEVEN WEISS ALLSTATE CORPORATE SERVICES CORP 1222 AVENUE M SUITE 201 BROOKLYN NY 11230

Incorporator Signature: STEVEN WEISS

Article VII

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

Title: P CARLOS MOREL 1030 NORTH EAST 12TH STREET OCALA, FL. 33470 P09000076425 FILED September 14, 2009 Sec. Of State dwhite