

**Electronic Articles of Incorporation
For**

P09000097238
FILED
December 01, 2009
Sec. Of State
rdunlap

LIBERTY TAX & ACCOUNTING ZONE, CORP

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:

LIBERTY TAX & ACCOUNTING ZONE, CORP

Article II

The principal place of business address:

11238 SOUTH ORANGE BLOSSOM TRL
SUITE B
ORLANDO, FL. 32837

The mailing address of the corporation is:

11238 SOUTH ORANGE BLOSSOM TRL
SUITE B
ORLANDO, FL. 32837

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:

ED KOTLER
11238 SOUTH ORANGE BLOSSOM TRL
SUITE B
ORLANDO, FL. 32837

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

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Registered Agent Signature: ED KOTLER

Article VI

The name and address of the incorporator is:

ED KOTLER
11238 SOUTH ORANGE BLOSSOM TRL
SUITE B
ORLANDO, FL 32837

Incorporator Signature: ED KOTLER

Article VII

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

Title: P
ED KOTLER
4955 SOLIMARTIN DR
ORLANDO, FL. 32837

Title: VP
KARLA SALVATIERRA
4955 SOLIMARTIN DR
ORLANDO, FL. 32837

Article VIII

The effective date for this corporation shall be:

12/01/2009