Electronic Articles of Incorporation For

P10000028345 FILED April 01, 2010 Sec. Of State tburch

C AND P INCOME 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 AND P INCOME TAX SERVICES INC

Article II

The principal place of business address:

2800 N MILITARY TRAIL 106 WEST PALM BEACH, FL. US 33415

The mailing address of the corporation is:

PO BOX 212601 ROYAL PALM BEACH, FL. 33421

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:

CLAUDE M RICHARDS SR 2103 NE 2ND CT BOYNTON BEACH, FL. 33435 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: CLAUDE M RICHARDS

Article VI

The name and address of the incorporator is:

CLAUDE RICHARDS PO BOX 212601

ROYAL PALM BEACH FL 33421

Incorporator Signature: CLAUDE RICHARDS

Article VII

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

Title: VP ALECIA M WILLEY 2426 SE PERUGIA STREET PORT ST LUCIE, FL. 34952 US

Title: VP STACEY A RICHARDS 7032 HAWK NEST TERRACE RIVIERA BEACH, FL. 33407 US

Title: VP LORI ANN C RICHARDS 15893 87TH PLACE N LOXAHATCHEE, FL. 33470 US

Article VIII

The effective date for this corporation shall be:

03/30/2010