

**Electronic Articles of Incorporation
For**

P10000076382
FILED
September 17, 2010
Sec. Of State
psmith

LINCOLN TAXES 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:

LINCOLN TAXES CORP

Article II

The principal place of business address:

200 SE 1ST STREET
SUITE 400
MIAMI, FL. 33131

The mailing address of the corporation is:

200 SE 1ST STREET
SUITE 400
MIAMI, FL. 33131

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:

1000000

Article V

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

RICHARD D HOSKINS
200 SE 1ST STREET
MIAMI, FL. 33131

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

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Registered Agent Signature: RICHARD HOSKINS

Article VI

The name and address of the incorporator is:

RICHARD HOSKINS
200 SE 1ST STREET
SUITE 400
MIAMI, FL 33131

Incorporator Signature: RICHARD HOSKINS

Article VII

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

Title: P
RICHARD D HOSKINS
200 SE 1ST STREET SUITE 400
MIAMI, FL. 33131 US

Title: VP
CARL HAUSE
200 SE 1ST STREET SUITE 400
MIAMI, FL. 33131 US