

P9500002350

Secretary of State
Corporate Records Bureau
P.O. Box 6327
Tallahassee, Florida 32301

10000011374121
01/09/95-01005 014
****122.50 ****122.50

RE: Franklin Tax Services, Inc.

Gentlemen:

Enclosed please find the Articles of Incorporation for the aforementioned new corporation. Enclosed please find my check in the amount of \$122.50, for the filing fee, certified copy fee, registered agent fee and charter tax.

Should any of this be lacking in order to comply with the laws of the State of Florida, please do not hesitate to contact me.

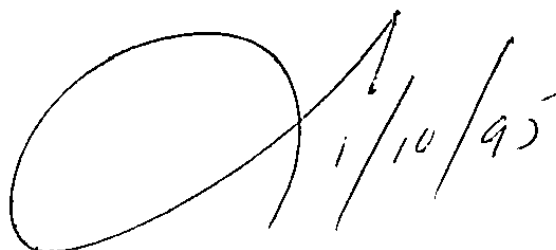
Very truly yours,


President

/rc1

Enclosures

FILED
SS.FIN-9 PM 3:26
Tallahassee, Florida


1/10/95

ARTICLES OF INCORPORATION
OF
FRANKLIN TAX SERVICES, INC.

ARTICLE I - NAME

The name of this Corporation is Franklin Tax Services, Inc., the mailing address is 3081 Salzedo Street, Third Floor, Coral Gables, Florida 33134.

ARTICLE II - DURATION

This Corporation shall exist perpetually commencing on the date these Articles are filed.

ARTICLE III - PURPOSE

This Corporation is organized for the purpose of conducting any lawful business for which Corporations may be Incorporated under the Florida General Corporations Act.

ARTICLE IV - CAPITAL STOCK

This Corporation is authorized to issue 1000 shares of stock \$1.00 par value, which said shares shall be designated as "Common Shares".

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of the Corporation is 3081 Salzedo Street, Third Floor, Coral Gables, Florida 33134. The name of the initial Registered Agent of this Corporation is Barry A. Imber.

ARTICLE VI - PRINCIPAL OFFICE

The street address of the principal office is 3081 Salzedo Street, Third Floor, Coral Gables, Florida 33134. The name of the principal officer is Barry A. Imber.

ARTICLE VII - INITIAL BOARD OF DIRECTORS

This Corporation shall have one (1) initial director. The number of directors may increase from time to time by the By-Laws but shall never be less than one (1). The name and address of the initial director of this Corporation is:

Barry A. Imber
3081 Salzedo Street, Third Floor
Coral Gables, Florida 33134

ARTICLE VIII - INCORPORATION

The name and address of the person signing these Articles is:

Barry A. Imber
3081 Salzedo Street, Third Floor
Coral Gables, Florida 33134

ARTICLE IX

This Corporation shall have all of the Corporate powers enumerated in the Florida General Corporation Act.

ARTICLE X - AMENDMENT

This Corporation reserves the right to amend, rescind, or repeal any provisions contained in these Articles of Incorporation, and amendment thereof, and any right conferred upon the shareholders herein to this reservation.

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 4th day of January, 1975.


BARRY A. IMBER

STATE OF FLORIDA

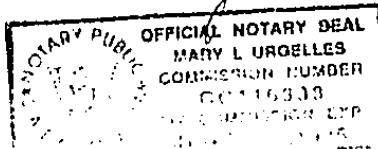
COUNTY OF Dade

Before me, the undersigned authority, personally appeared BARRY A. IMBER to me well known and known to me to be the person described in and who acknowledged to and before me that he executed the same for the purposes therein expressed.

WITNESS my hand and official seal this 4th day of January, 1975.

Notary Public

My Commission Expires:



ACCEPTANCE OF REGISTERED AGENT

Having been named as Registered Agent to accept service of process for the above-stated Corporation, at a place designated in these Articles of Incorporation, I hereby agree to act in that capacity, to comply with the provisions of Florida Statutes Section 48.091 and any Amendments hereto, and to comply with the provisions of all other Statutes related to the proper and complete performance of my duties.

4th IN WITNESS WHEREOF, I have hereunto set my hand and seal this day of January, 1975.


BARRY A. IMBER

TALLAHASSEE, FLORIDA

55 JAN -9 PM 3:26

FEB 11 1975