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Quick & Easy Income Tax Service, Inc.

SECRETARY OF STATE TALL GHASSEE FLORIDA

The undersigned subscriber(s) to these Articles of Incorporation, competent to contract, hereby form a corporation under the laws of the State of Florida.

ARTICLE I NAME

The name of the corporation shall be:

Quick & Easy Income Tax Service, Inc.

The principal place of business of this corporation shall be:

850 S. 21st Street Suite N, Fort Pierce, Fl 34950

ARTICLE II NATURE OF BUBINESS

This corporation may engage in or transact any or all lawful activities or business permitted under the laws of the United States, the State of Florida, or any other state, county territory or nation.

ARTICLE III CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorised to have outstanding is 25,000 shares of common stock having a par value of \$1.00 per share.

ARTICLE IV REGISTERED AGENT AND OFFICE

The street address of the initial registered office of the corporation shall be:

850 S. 21st Street Suite N, Fort Pierce, Fl 34950

and the name of the initial registered agent of the corporation at that address is:

Micholas Tsimenatos

ARTICLE V TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI OFFICERS AND DIRECTORS

This corporation shall have One (1) officers and directors One (1) initially. The names (s) and street address (es) of the initials officers (s) and director (s) who shall hold office for the first year of the corporation, or until their successor is elected, are:

Nicholas Tsimenatos 1218 S. 11th Street P.O. Box 542, Fort Pierce, Fl 34954

ARTICLE VII SUBSCRIBER(8)

The names(s) and street address (es) of the subscriber(s) to these article are

Nicholas Tsimenatos 1218 S. 11th Street, P.O. Box 542, Fort Pierce, Fl 34954

ARTICLE VIII SUBSCRIBER(S)

This corporation may be a Sub-Chapter 8 Corporation as defined by the Internal Revenue Service Code.

IN WITNESS WHEREOF, the undersigned subscriber(s) has (have) executed these articles of Incorporation this 2.7% day of December , 1995

Incorporator

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STATE OF FLORIDA COUNTY OF ST LUCIE 96 JAN -5 AM 7: 56

SECTETARY OF STATE TALL AHASSEE FLORIDA
Before me, a Notary Public authorised to take acknowledgments in the State and County set forth above, personally appeared,

known to me and known by me to be the person(s) who executed the forgoing Articles of Incorporation, and he (she) (they) acknowledged before me that he (she) (they) executed those ARTICLES OF INCORPORATION.

Notary Public

(seal)

My Commission Expires:

KUPTIS A. GULLIVER
Notary Public, State of Florida
My Commission Expires April 1, 1997
Comm. No. GC 273537

Having been named to Accept Service of Process for the above state corporation, at the place designated in these Articles, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all Statutes relative to the proper and complete performance of my duties, and I accept the duties and obligations of Section 607.325 Florida Statutes.

Nicholas Trimenatos, Registered Agent