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FREEBORN & FREEBORN

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TO: DIVISION OF CORPORATIONS FROM: FREEBORN & FREEBORN, P.A.  
DEPARTMENT OF STATE 2004 FAIRSHORE BLVD.  
TALLAHASSEE, FL 32399 SUITE 200  
100 EAST GAINES STREET DUNEDIN, FL 33698  
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FAX: (813) 733-6362  
((H96000000687))) DOCUMENT TYPE: FLORIDA PROFIT CORPORATION  
OR P.A.

NAME: FRS TAX SERVICES, INC.  
FAX AUDIT NUMBER: H96000000687 CURRENT STATUS: REQUESTED  
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TALLAHASSEE, FLORIDA



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ARTICLES OF INCORPORATION  
OF  
FRS TAX SERVICES, INC.

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The undersigned Incorporator to these Articles of Incorporation, a natural person, competent to contract, does hereby form a Corporation for profit under the laws of the State of Florida.

**ARTICLE I - NAME.** The name of this Corporation is FRS TAX SERVICES, INC.

**ARTICLE II - PRINCIPAL PLACE OF BUSINESS.** The principal place of business of this Corporation is 12755 Indian Rocks Road, Largo, Florida 34644.

**ARTICLE III - DURATION.** This Corporation shall have perpetual existence unless dissolved according to law.

**ARTICLE IV - BUSINESS.** This Corporation is organized for the purpose of providing tax preparation and financial consultation services to the public. The Corporation shall be authorized to transact any and all lawful businesses for which corporations may be incorporated under the laws of the State of Florida, subject to the limitations by Chapter 621, Florida Statutes.

**ARTICLE V - CAPITAL STOCK.** The maximum number of shares of stock authorized to be issued by this Corporation is 100 shares of capital stock of the par value of \$1.00 each, all of which shall have the same rights and privileges.

**ARTICLE VI - PREEMPTIVE RIGHTS.** The Shareholders of this Corporation shall be entitled to purchase ratably according to their respective holdings, any shares of the Corporation hereinafter issued or any securities exchangeable for or convertible into such shares or any warrants or other instruments evidencing rights or options to subscribe for, purchase or otherwise acquire such shares, but in either case only at such prices and during

Allison K. Freeborn  
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such period or periods and upon such terms and conditions as may be determined from time to time by the Board of Directors.

**ARTICLE VII - INITIAL REGISTERED OFFICE AND AGENT.** The street address of the initial registered office of this Corporation is: Freeborn & Freeborn, 2494 Bayshore Boulevard, Suite 200, Dunedin, Florida 34698, and the name of the individual registered agent of this Corporation at that address is: Alison K. Freeborn. The Corporation shall have the privilege of establishing such other branch offices in any other location or any other city or town in this state or any other State or Country, as may be approved by its Board of Directors.

**ARTICLE VIII - INITIAL BOARD OF DIRECTORS.** This Corporation shall have one (1) Director initially. The number of Directors may be either increased or diminished from time to time by the Bylaws, but shall never be less than one. The name and address of the initial Director of this Corporation is:

Frances R. Shultz  
8380 81st Terrace North  
Seminole, Florida 34647

**ARTICLE IX - INCORPORATOR.** The name and address of the person signing these Articles of Incorporation is:

Frances R. Shultz  
8380 81st Terrace North  
Seminole, Florida 34647

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation of FRS TAX SERVICES, INC. this 9th day of January, 1996.

  
FRANCES R. SHULTZ

FREEBORN & FREEBORN  
ATTORNEYS AT LAW DUNEDIN, FLORIDA

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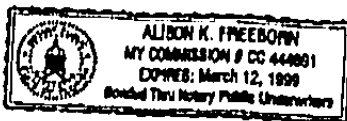
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STATE OF FLORIDA  
COUNTY OF PINELLAS

I hereby certify that on this day personally appeared before me, an officer duly authorized to administer oaths and take acknowledgments, FRANCES R. SHULTZ, to me personally known and known to me to be the individual described in ~~(or who produced~~  
~~\_\_\_\_\_ as identification)~~ who took an oath and who acknowledged that the instrument was freely and voluntarily executed for the purposes therein expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal in Pinellas County, Florida, this 9<sup>th</sup> day of January, 1996.



*Alison K. Freeborn*  
NOTARY PUBLIC  
My Commission Expires:

**ACCEPTANCE OF DESIGNATION OF REGISTERED AGENT**

I HEREBY ACCEPT the designation of Registered Agent to accept service of process for the Florida Corporation. I am familiar with, and accept the obligations of, Section 607.325 of the Florida Statutes.

IN WITNESS WHEREOF, the undersigned Registered Agent has executed these Articles of Incorporation of FRS TAX SERVICES, INC. this 9<sup>th</sup> day of January, 1996.

*Alison K. Freeborn*  
Registered Agent

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