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TRANSMITTAL LETTER

Department of State Division of Corporations P.O. Box 6327 Tallahassee, Florida 32314

SUBJECT: TAX-A-MISER, INC.

Enclosed is an original and one (1) copy of the articles of incorporation and a check for \$70.00.

From: Kelly Drew 6441 Woodland Lane New Port Richey, Florida 34653

(813) 844-7860

300001754653 -03/22/96--01076--014 *****70.00 *****70.00

ARTICLES OF INCORPORATION
OF
TAX-A-MISER, INC.

The undersigned incorporation(s), for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt(s) the following Articles of Incorporation

ARTICLE I - NAME

The name of the Corporation shall be:

TAX-A-MISER, INC.

ARTICLE II - PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

6441 Woodland Lane New Port Richey, FL 34653

ARTICLE III - CAPITAL STOCK

The number of shares of stock that this corporation is authorized to have outstanding at any one time is: 1000 Shares no par value

ARTICLE IV - INITIAL REGISTERED AGENT AND ADDRESS

Kelly Drew 6441 Woodland Lane New Port Richey, Florida 34653 (813) 844-7860

ARTICLE V - INCORPORATOR(S)

The name(s) and street address(es) of the incorporator(s) to these Articles of Incorporation is (are):

Kelly Drew, President/Secretary 6441 Woodland Lane New Port Richey, FL 34653

Joseph Drew, Vice President/Freasurer 6441 Woodland Lane New Port Richey, FL 34653

The undersigned has (have executed these Articles of Incorporation this 1st day of February, 1996,

Signature/Title

CERTIFICATE OF DESIGNATION OF REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of section 607 0501 or 617 0501, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered agent/rejlytered office, in the State of Florida.

1. The name of the corporation is:

TAX-A-MISER, INC.

2. The name and address of the registered agent and office is:

Kelly Drew 6441 Woodland Lane New Port Richey, Florida 34653

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Signature

Date