

P96000035804

Simple Financial Solutions, Inc.



5757 Beneva Rd. South
Sarasota, FL 34233
(813) 923 0964
1-800 210 2222
FAX (813) 925 4074

April 18, 1996

00000000000000000000
09/27/96-001143-001
*****140.00 *****20.00

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

RE: Articles of Incorporation for A/C DEPOT OF SARASOTA, INC.;
Articles of Incorporation for JACKSON HEWITT INVESTMENT
SERVICES, INC.

Dear Sirs,

Enclosed is a check for \$140.00 for the submittal of the
Articles of Incorporation for A/C DEPOT OF SARASOTA, INC. and
JACKSON HEWITT INVESTMENT SERVICES, INC.

If any additional information is needed, please contact me at
(941) 923-0964.

Thank you for your assistance in this matter.

Sincerely,

Wendy Ward

Daniel L. Prewett
BY: Wendy L. Ward

Enclosures

D.L. Prewett GAVE
AUTHORIZATION BY PHONE TO
CORRECT R.A.
DATE 4/25/96
DOC. EXAM. SAB

FILED
56 APR 22 PM 9:28
TALLAHASSEE, FLORIDA

SAB
4/25/96

ARTICLES OF INCORPORATION
OF

A/C Depot of Sarasota, Inc.

The undersigned natural person(s), of the age of 21 or more, acting to form a corporation under the Chapter 607 of the Florida Corporate Code do hereby certify the following:

FIRST: The name of the corporation shall be A/C Depot of Sarasota, Inc.

SECOND: The address of the initial registered office of the corporation is 5777 Beneva Road South, Sarasota FL 34233, County of Sarasota. The name of the registered agent located at said address is Daniel L. Prewett.

THIRD: The principal address of the corporation is

5777 Beneva Road South Sarasota FL 34233

FOURTH: The purpose for which this corporation is organized shall be to engage in the business of air conditioning service and sales. The corporation may engage in any other transaction or business permitted under the laws of the United States and of this State.

FIFTH: The total authorized stock of this corporation is divided into 1000 shares of no par value.

SIXTH: The number of directors constituting the initial board of directors is one, and the name(s) and address(es) who will serve as directors until the first annual meeting of shareholders or until their successors are as follows:

John J. Day 3050 Lake Ridge Drive Sarasota FL 34237

SEVENTH: The duration of the corporation is perpetual.

EIGHTH: The name(s) and address(es) of the person who is to act as incorporator(s) are as follows:

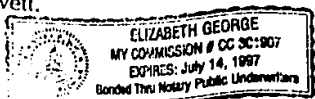
Daniel L. Prewett 5777 Beneva Road South, Sarasota FL 34233

We(I), the undersigned, being all the incorporators of the corporation identified above, declare that we have examined the foregoing this 18 day of April, 1996.

State of Florida

County of Sarasota

THE FOREGOING instrument was acknowledged and sworn to before me this 18 day of April, 1996 by Daniel L. Prewett.



Notary Public

STATE OF FLORIDA DEPARTMENT OF STATE

The following is submitted, in compliance with Chapter 48.091, Florida Statutes:

I agree as Resident Agent to accept Service of Process; to keep an office open during prescribed hours, to post my name (and any other officers of said corporation authorized to accept service of process at the above Florida designated address) in some conspicuous place in the office as required by Law.

Daniel L. Prewett, Registered Agent