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May 7, 1996

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

Dear Sir or Madame:

Enclosed please find Articles of Incorporation for "The Tax Professional Group, Inc." Also please find a check in the amount of One hundred twenty four dollars and fifty cents (\$124.50) that represents the filing fee of \$72 and the certificate fee of \$52.50.

Please forward the certificate to the above address.

Thank you.

Sincerely,

*Jerrell A. Breslin*  
Jerrell A. Breslin

FILED  
96 MAY 12 AM 10:11  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

5/17/96  
JD

**ARTICLES OF INCORPORATION  
OF  
THE TAX PROFESSIONAL GROUP, INC.**

The undersigned subscriber, Jerrell A. Breslin, licensed to practice law in the State of Florida and is a natural person competent to contract for the purposes of forming a corporation and does hereby adopt the following Articles of Incorporation.

**ARTICLE I**

The name of the corporation is: THE TAX PROFESSIONAL GROUP, Inc.

**ARTICLE II**

The term of existence of the corporation is perpetual.

**ARTICLE III**

The purpose for which the corporation is organized to engage in all lawful purposes which such corporation may engage in under the laws of the State of Florida.

**ARTICLE IV**

The address of the corporation is 11538 NW 10 th Street, Pembroke Pines, Florida.

**ARTICLE V**

The aggregate number of shares which the corporation is authorized to issue is one thousand (1000), all of which shall be common shares. Stocks shall be issued and transferable only to natural persons who are not non-resident aliens of the United States. Each share shall have a par value of One (\$1.00) Dollar.

The original distribution and ownership of shares is as follows:

Jerrell A. Breslin	500 shares
Jere Lane	500 shares

**ARTICLE VI**

The business of the corporation shall be managed by the Board of Directors. The Board of Directors shall consist of two directors until changed by a majority of the shareholders. The initial board of directors shall be Jerrell A. Breslin and Jere Lane.

**ARTICLE VII**

The name and post office address of the incorporator, the number of shares subscribed for by him and the value of the consideration therefore is: Jerrell A. Breslin, Esquire, 500 shares with a consideration of Five Hundred (\$500.00) Dollars.

#### ARTICLE IX

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved at a stockholders meeting by a majority of the stock entitled to vote thereof, unless all of the stockholders sign a written statement manifesting their intention that a certain amendment to the Articles of Incorporation be made.

#### ARTICLE X

Jerrell A. Breslin, P.A., Attorney at Law, 8280 SW 104 Street, Miami, Florida, 33156, is designated as agent to accept service of process on behalf of the corporation.

By incorporator,

  
Jerrell A. Breslin, P.A.

CERTIFICATE DESIGNATING PLACE OF BUSINESS  
OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN THE  
STATE NAMING AGENT UPON WHOM PROCESS MAY BE SERVED

In pursuance of Chapter 48.091, Florida Statutes, the following is submitted in compliance with said Act:

That the Tax Professional Group, desiring to organize under the Laws of the State of Florida with its principle offices indicated in the Articles of Incorporation and as being in the City of Miami, County of Dade, State of Florida, has named Jerrell A. Breslin, P.A., Attorney at Law, 8280 SW 104 Street, Miami, Florida, 33156, as its agent to accept service of process within the State.

ACKNOWLEDGMENT

Having been named to accept service of process for the above stated corporation in the place designated in its certificate, I hereby accept said designation and agree to act in this capacity and to comply with the provision of said Act relative to keeping said office open.

  
Jerrell A. Breslin