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Linda A. Loy, President
Center for Tax Solutions, Inc.
857-L Ballard Street
Altamonte Springs, Florida 32701

June 26, 1996

Department of State
Division of Corporations
Post Office Box 6327
Tallahassee, FL 32314

EFFECTIVE DATE
June 26/1996

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-07/01/96--01006--011
****122.50 ****122.50

RE: Center for Tax Solutions, Inc.

Dear Sir/Madam:

Enclosed please find an original set of Articles of Incorporation for the above-referenced corporation along with one duplicate copy. Please file said Articles and return to me the duplicate copy with your filing acknowledgment indicated thereon. A check in the sum of \$122.50 along with a self-addressed envelope are enclosed.

Thank you for your attention and assistance in this regard. If you have any questions or comments, please do not hesitate to contact me at the above address.

Sincerely,

Linda Loy
Linda Loy

:ll

FILED
96 JUN 28 AM 8:19
SECRETARY OF STATE
TALLAHASSEE FLORIDA

63 7/2/96

ARTICLES OF INCORPORATION
OF
CENTER FOR TAX SOLUTIONS, INC.

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

Article I

Name, Principal Place of Business, Effective Date and Duration

The name of the Corporation is CENTER FOR TAX SOLUTIONS, INC. The principal place of business of the Corporation is 857-L Ballard Street, Altamonte Springs, Seminole County, Florida 32701. The effective date of incorporation is June 26, 1996. The duration of the Corporation is perpetual.

Article II

EFFECTIVE DATE
June 26, 1996

Registered Office and Agent

The address of the registered office in the State of Florida is 857-L Ballard Street, Altamonte Springs, Florida 32701. The name of the registered agent at such address is Linda Loy.

Article III

Corporate Purposes, Powers and Rights

1. The nature of the business to be conducted or promoted and the purposes of the Corporation are to engage in any lawful act or activity for which corporations may be organized under the General Corporation Act of Florida.

2. In furtherance of its corporate purposes, the Corporation shall have all of the general and specific powers and rights granted to and conferred on a corporation by the General Corporation Act of Florida.

Article IV

Capital Stock

1. The total number of shares of capital stock which the Corporation has the authority to issue is 10,000 shares of Common Stock ("Common Stock") at \$1.00 par value per share.

2. The designations, voting powers, preferences and relative, participating, optional or other special rights, and qualifications, limitations or restrictions of the above stock are as follows:

(a) The holders of the Common Stock are entitled to receive, to the extent permitted by law, such dividends as may be declared from time to time by the Board of Directors.

(b) In the event of the voluntary or involuntary liquidation, dissolution, distribution of assets or winding up of the Corporation, after distribution in full of the preferential amounts, if any, to be distributed to the creditors and holders of shares of preferred stock, if any such stock shall be authorized herein and issued, the holders of Common Stock shall be entitled to receive all of the remaining assets of the Corporation of whatever kind available for distribution to shareholders ratably in proportion to the number of shares of Common Stock held by them respectively. The Board of Directors may distribute in kind to the holders of Common Stock such remaining assets of the Corporation or may sell, transfer or otherwise dispose of all or any part of such remaining assets to any other corporation, trust or other entity and receive payment therefor in cash, stock or obligations of such other corporation, trust or other entity, or any combination thereof, and may sell all or any part of the consideration so received and distribute any balance thereof in kind to holders of Common Stock. The merger or consolidation of the Corporation into or with any other corporation, or the merger of any other corporation into it, or any purchase or redemption of shares of stock of the Corporation of any class, shall not be deemed to be a dissolution, liquidation or winding up of the Corporation for the purposes of this paragraph.

(c) Each holder of Common Stock has one vote with respect to each share of stock held by him of record on the books of the Corporation on all matters voted upon by the shareholders.

(d) The private property of the shareholders of this Corporation shall not be subject to the payment of corporate debts, except to the extent of any unpaid balance of subscription of shares.

(e) Any person, upon becoming the owner or holder of any shares of the Common Stock or other securities having voting rights issued by this Corporation ("shareholder"), does thereby consent and agree that all rights, powers, privileges, obligations or restrictions pertaining to such person or such securities in any way may be altered, amended, restricted, enlarged, or repealed by legislative enactments of the State of Florida, or of the United States, hereinafter adopted which have reference to or affect corporations, such securities, or such persons if any; and that the Corporation reserves the right to transact any business of the Corporation, to alter, amend or repeal these Articles of Incorporation, or to do any other acts or things as authorized, permitted or allowed by such legislative enactments.

Article V
Incorporator

1. The name and mailing address of the incorporator of this Corporation is as follows:

Name

Address

Linda Loy

857-L Ballard Street
Altamonte Springs, FL 32701

2. The power of the incorporator shall terminate upon the filing of the Articles of Incorporation of the Corporation with the office of the Secretary of State of Florida.

Article VI

Board of Directors

1. All corporate powers shall be exercised by or under the authority of, and the business and affairs of the Corporation shall be managed under the direction of, the Board of Directors, except as otherwise herein provided or reserved to the holders of Common Stock. In furtherance and not in limitation of the general and specific powers and rights granted and conferred by the General Corporation Act of Florida, the Board of Directors is expressly authorized:

- (a) To make, alter or repeal the By-laws of the Corporation.
- (b) To set apart out of any of the funds of the Corporation available for dividends a reserve or reserves for any proper purpose and to abolish any reserve in the manner in which it was created.
- (c) By a majority of the whole Board, to designate one or more committees, each committee to consist of one or more of the directors of the Corporation. The Board may designate one or more directors as alternate members of any committee, who may replace any absent or disqualified member at any meeting of the committee. The By-laws may provide that in the absence or disqualification of a member of a meeting and not disqualified from voting, whether or not he or they constitute a quorum, may unanimously appoint another member of the Board of Directors to act at the meeting in the place of any such absent or disqualified member. Any such committee, to the extent provided in the resolution of the Board of Directors, or in the By-laws of the Corporation, shall have and may exercise all the powers and authority of the Board of Directors in the management of the business and affairs of the Corporation to the extent permitted by the General Corporation Act of Florida and may authorize the seal of the Corporation to be affixed to all papers which may require it; but no such committee shall have the powers or authority in reference to amending the Articles of Incorporation, adopting an agreement of merger or consolidation, recommending to the shareholders the sale, lease or exchange of all or substantially

all of the Corporation's property and assets, recommending to the shareholders a dissolution of the Corporation or a revocation of a dissolution, or amending the By-laws of the Corporation; and, unless the resolution or By-laws expressly so provide, no such committee shall have the power or authority to declare a dividend or to authorize the issuance of stock.

(d) When and as authorized by the shareholders in accordance with statute, to sell, lease or exchange all or substantially all of the property and assets of the Corporation, including its goodwill and its corporate franchises, upon such terms and conditions and for such consideration, which may consist in whole or in part of money or property including shares of stock in, and/or other securities of, any other corporation or corporations, as the Board of Directors shall deem expedient and for the best interests of the Corporation.

2. (a) The number of members of the Board of Directors will be fixed from time to time by resolution of the Board of Directors, but (subject to vacancies) in no event may there be less than one director. Each director shall serve until the next annual meeting of shareholders.

(b) If any vacancy occurs in the Board of Directors during a term, the remaining directors, by affirmative vote of a majority thereof, may elect a director to fill the vacancy until the next annual meeting of shareholders.

(c) The names and mailing addresses of the persons who shall serve as directors of the Corporation until the first annual meeting of the shareholders are as follows:

Name

Address

Linda Loy

**857-L Ballard Street
Altamonte Springs, FL 32701**

Article VII

Records

The books of the Corporation may be kept (unless prohibited by law) outside the State of Florida, at such place or places as may be designated from time to time by the Board of Directors or in the Bylaws of the Corporation.

Article VIII

Director and Shareholder Action by Consent

Any corporate action upon which a vote of directors or a committee thereof or shareholders is required or permitted may be taken without a meeting or vote of directors or shareholders with the written consent of all directors or shareholders having not less than a majority of all of the stock entitled to vote upon the action if a meeting were held; provided, that in no case shall the written

consent by holders having less than the minimum percent of the vote required by statute for the proposed corporate action and provided that prompt notice be given to all directors and shareholders of the taking of corporate action without a meeting and by less than unanimous written consent.

Article IX

Amendment

The Corporation reserves the right to amend, alter, change or repeal any provision contained in these Articles of Incorporation, in the manner now or hereafter prescribed by statute, and all rights conferred upon shareholders herein are granted subject to this reservation.

The undersigned, for the purpose of forming a corporation under the laws of the State of Florida, does make, file and record these Articles of Incorporation, and does certify that the facts herein stated are true; and I have accordingly hereunto set my hand and seal.

Executed this 26th day of June, 1996.

Linda Loy (SEAL)
LINDA LOY
Incorporator

STATE OF FLORIDA
COUNTY OF ORANGE

Be it remembered, that on this 26th day of June, 1996, personally appeared before me, the undersigned officer duly authorized to administer oaths and take acknowledgments, Linda Loy, a party to the foregoing Articles of Incorporation, known to me personally to be such, and I having first made known to her the contents of said Articles, she did acknowledge that she signed, sealed and delivered the same as her voluntary act and deed.

Given under my hand and seal of office the day and year aforesaid.

Kathleen M. Roberts
Kathleen M. Roberts
Notary Public - State of Florida



KATHLEEN M ROBERTS
My Commission CC517348
Expires Dec. 11, 1999

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

FILED
96 JUN 28 AM 8:19
SECRETARY OF STATE
TALLAHASSEE FLORIDA

In compliance with the Florida Business Corporation Act, the following is submitted:

CENTER FOR TAX SOLUTIONS, INC., with its place of business at 857-L Ballard Street, Altamonte Springs, FL 32701, has named Linda Loy, whose address is 857-L Ballard Street, Altamonte Springs, FL 32701, as its agent to accept service of process within Florida.

Having been named to accept service of process for CENTER FOR TAX SOLUTIONS, INC., at the place designated in this certificate, 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 the Florida Business Corporation Act.

Dated this 26th day of June, 1996.



LINDA LOY
Registered Agent