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U.S. DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK
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Fax No. (904) 672-0452

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D. BROWN SEP 19 1996

ARTICLES OF INCORPORATION
OF
HOWARD TAX SERVICE, INC.

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I, the undersigned, file these Articles of Incorporation for the purpose of forming a corporation for profit under the laws of the State of Florida, in accordance with the following Articles of Incorporation:

ARTICLE I

The name of this corporation is: HOWARD TAX SERVICE, INC.

ARTICLE II.

This corporation shall have perpetual existence.

ARTICLE III.

The general nature of the business to be transacted by this Corporation shall be as follows:

(a) Engage in any and all activity or business permitted under the laws of the United States of America and of the State of Florida.

(b) To lease, buy, sell, assign, use, transfer, mortgage, improve, and otherwise handle, deal in, and dispose of any property, real, personal, or mixed, as may be necessary and convenient in connection with the aforesaid business of the corporation.

(c) Engage in accounting, tax consulting, and tax preparation.

ARTICLE IV.

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is: ONE HUNDRED SHARES of common stock with a par value of Ten Cents (\$.10) per

share.

ARTICLE V.

All corporate powers may be exercised by or under the authority of, and the business and affairs of this corporation shall be managed under the direction of the shareholders of this Corporation unless the shareholders by appropriate action shall delegate this power to a board of directors or other person.

ARTICLE VI.

The initial principal office and registered office of this Corporation is: 40 Pine Valley Circle, Ormond Beach, Florida 32174, and the name of the initial registered agent of this corporation at that address is: NANCY HOWARD, 40 PINE VALLEY CIRCLE, ORMOND BEACH, FLORIDA 32174.

ARTICLE VIII.

The names and addresses of the incorporators signing these articles are:

Nancy N. Howard	Director and Incorporator	40 Pine Valley Circle Ormond Beach, Florida 32174
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ARTICLE IX.

This corporation reserves the right to alter, change, amend or repeal any provision contained in these Articles of Incorporation, or any amendment hereto, in the manner now or hereafter permitted by law or prescribed by statute, and all rights conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned subscribed have executed

these Articles of Incorporation this 17th day of
September, 1996.

Nancy N. Howard
NANCY N. HOWARD, President,
Treasurer, and Incorporator.

STATE OF FLORIDA)
) SS
COUNTY OF VOLUSIA)

I hereby certify that on this 17th day of Sept,
1996, personally appeared before me, the undersigned authority,
NANCY N. HOWARD () who is personally known to me or () who
has produced Florida Department of State and who is
known to be the person who is described in the foregoing Articles
of Incorporation, who acknowledge to me that she executed said
Articles of Incorporation as her free and voluntary act and deed
for the uses and purposes therein set forth and expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and seal at
Ormond Beach, Florida, the day and year first above written.

Christy Chace
Notary Public, State of Florida
My Commission Expires: 3-7-97

NANCY HOWARD does hereby acknowledge and accept her designation as
registered agent.

Nancy N. Howard
NANCY N. HOWARD

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
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