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EFFECTIVE DATE
12-19-56

Enclosed are the Articles of Incorporation for the above-named corporation for filing with your office. Also enclosed is our check in the amount of \$78.75 covering the \$35.00 filing fee, \$35.00 for designation of registered agent and \$8.75 for a Certificate of Status for this new corporation. Please return the Certificate of Status to us in the enclosed self-addressed, stamped envelope.

Cordially yours,

SECRETARY OF STATE
TALLAHASSEE, FLORIDA
96 DEC 23 PM 3:35

AB:mn
nclosures

Carter A

A large, stylized handwritten signature in black ink, possibly reading 'Carter A', is written across the center of the page, overlapping the typed text and the name 'Carter A' in the header.

ARTICLES OF INCORPORATION
OF
TAXPREP/ORLANDO, INC.

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

I, the undersigned, being a natural person of legal age, do hereby desire to form a corporation under the laws of the State of Florida and do hereby adopt the following Articles of Incorporation.

ARTICLE I

NAME

The name of the corporation shall be TAXPREP/ORLANDO, Inc.

ARTICLE II

GENERAL NATURE OF BUSINESS

The general nature of the business to be transacted by this corporation is:

To contract debts and borrow money, issue and sell or pledge bonds, debentures, notes and other evidences of indebtedness and execute such mortgages, transfers of corporate property or other instruments to secure the payment of corporate indebtedness as required.

To purchase the corporate assets of any other corporation and engage in the same or other character of business.

To guarantee, endorse, purchase, hold, sell, transfer, mortgage, pledge or otherwise acquire or dispose of the sales of the capital stock of, or any bonds, securities or other evidences of

EFFECTIVE DATE
12-19-96

indebtedness created by any other corporation of the State of Florida or any other state or government and while owner of such stock to exercise all the rights, powers and privileges of ownership, including the right to vote such stock.

To engage in any activity or business permitted under the laws of the United States and of this State.

ARTICLE III

CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is One Thousand (1,000) shares of common stock. The consideration to be paid for each share shall be fixed by the Board of Directors. Common stock of the corporation shall be issued as "small business corporation" stock in accordance with the provisions of Section 1244 of the Internal Revenue Code of 1954.

ARTICLE IV

INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 130 Hillcrest Street, Orlando, Florida 32801 and the name of the initial registered agent of this corporation at that address is CARTER A. BRADFORD.

ARTICLE V

INITIAL DIRECTOR

This corporation shall have one director initially. The number of directors may be increased or diminished from time to time by Bylaws adopted by the stockholders.

ARTICLE VI

SUBSCRIBER

The name and street address of the subscribers to these Articles of Incorporation is as follows: Carter A. Bradford, 130 Hillcrest Street, Orlando, Florida 32801.

ARTICLE VII

AMENDMENT

This corporation reserves the right to amend, alter, change or repeal any provisions contained in this Certificate of Incorporation in the manner now or hereafter prescribed by statute.

ARTICLE VIII

PRINCIPAL PLACE OF BUSINESS AND MAILING ADDRESS

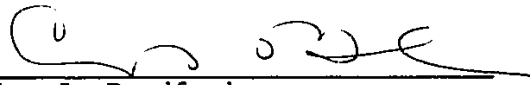
The principal place of business and mailing address to this Corporation shall be: 350 E. Pine Street, Orlando, Florida 32801.

ARTICLE IX

COMMENCEMENT OF CORPORATE EXISTENCE


This corporation shall commence to exist on the execution and acknowledgment of these Articles of Incorporation.

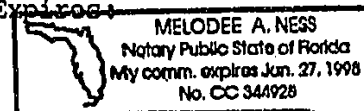
IN WITNESS WHEREOF, I, the undersigned, being the subscriber to these Articles of Incorporation, for the purpose of forming a corporation to do business both within and without the State of Florida, under the laws of Florida, do make and file this Certificate, hereby declaring and certifying that the facts herein stated are true and hereunto set my hand and seal this 19 day of December, 1996.


Carter A. Bradford

STATE OF FLORIDA
COUNTY OF ORANGE

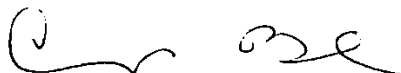
The foregoing instrument was acknowledged before me, this 19 of December, 1996 by Carter A. Bradford, who (X) is personally known to me or who () has produced _____ as identification.


Notary Public
Print Name: MELODEE A. NESS
My Commission Number: _____
My Commission Expires: _____



ACCEPTANCE OF REGISTERED AGENT

Having been named in Article IV as Registered Agent to accept service of process for this Corporation at the place designated in Article IV, 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.


Carter A. Bradford

Dated: December 19, 1996.

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SECRETARY OF STATE
TALLAHASSEE FLORIDA