P97000060516

TRANSMITTAL LETTER

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

400002234654--4 -07/10/97--01020--006 ****122.50 ****122.50

RE: Tax First, Inc.

Dear Sir/Madam:

Enclosed is one original and one copy of the Articles of Incorporation, and a check in the amount of \$122.50.

Please return all correspondence concerning this matter to the following:

Andrea Webley, Esq. 3600 S. State Road 7, Suite 241 Miramar, FL 33023 (954) 987-7162

Very truly yours,

ndrea Webley, Esq.

97 JUL 10 PM 2:34

SECRETARY OF STATE DIVISION OF CORPORATIONS

97 JUL 10 PM 2: 34

ARTICLES OF INCORPORATION OF TAX FIRST, INC.

The undersigned, for the purpose of forming a corporation for profit pursuant to the laws of the State of Florida, hereby makes, subscribes, acknowledges and files the following Articles of Incorporation.

ARTICLE I- NAME

The name of the corporation shall be:

Tax First, Inc.

ARTICLE II- ADDRESS

The following is the address of the principal office of this corporation:

3600 South State Road 7 (441), Suite 216 Miramar, FL 33023

The following is the mailing address of this corporation:

3500 South State Road 7, (441), Suite 216 Miramar, FL 33023

ARTICLE III- DURATION

This corporation shall commence its existence on the date of receipt of these Articles of Incorporation in the office of the Florida Department of State, Divisions of Corporations, and shall exist perpetually unless sooner dissolved according to law.

ARTICLE IV-PURPOSE

This corporation may engage in any activity or business permitted under the laws of the United States of America and of the State of Florida.

ARTICLE V- CAPITAL STOCK

This corporation is authorized to issue 100 shares of One Dollar (\$1.00) par value common stock, which shall be designated "Common Shares".

ARTICLE VI- INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is:

3600 South State Road 7, (441), Suite 216 Miramar, FL 33023

The initial registered agent of this corporation is:

Livingston Williams

ARTICLE VII-INITIAL BOARD OF DIRECTORS

This corporation will have one (1) director initially. The number of directors may be increased or dismissed from time to time by the By-Laws, but shall never be less than one (1). The name and address of the director of this corporation is:

Livingston Williams 825 NW 107th Street Miami, FL 33168

Title: President

ARTICLE VIII- SUBSCRIBERS

The following is the name and address of the subscribers of these Articles of Incorporation:

Livingston Williams 825 NW 107th Street Miami, FL 33168

ARTICLE IX- INDEMNIFICATION

The corporation shall indemnify any officers or directors, or any former officers or directors, to the full extent permitted by law.

IN WITNESS WHEREOF, the unc	dersigned has executed these Articles of Incorporation 1997.

Livingsion Williams (President)

FILED SECRETARY OF STATE SIVISION OF CORPORATIONS

97 JUL 10 PM 2: 34

ACCEPTANCE OF REGISTERED AGENT

Having named to accept services of process for the above stated corporation, at the place designated in Article VI of these Articles of Incorporation, the undersigned hereby agrees to act in this capacity, and further agrees to comply with the discharge of its duties.

STATE OF FLORIDA COUNTY OF BROWARD

BEFORE ME, a Notary public authorized in the county and state set forth above, personally appeared Livingston Williams, known by me to be the person who, as Incorporator, executed the foregoing Articles of Incorporation of Tax First, Inc., and who acknowledged before me that he executed those Articles of Incorporation.