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TRANSMITTAL LETTER

Date: August 19, 1997

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

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-08/22/97--01084--018
*****70.00 *****70.00

Dear Sir or Madam:

Enclosed please find Articles of Incorporation for **SERVICE SOLUTIONS OF USA CORP.** along with a check in the amount of \$ 70.00 for filing fee and designation of registered agent.

We are enclosing a copy of the ARTICLES and respectfully request that you stamp it and return it to us.

Please mail the REGISTRATION LETTER and stamped copy of ARTICLES to:

Michael D. Pasek
c/o Tax Centers, Inc.
8800 49th St. N., Suite 409
Pinellas Park, FL 33782

Thank you.

FILED
97 AUG 22 PM 12:59
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

9/18/97

Articles of Incorporation

1. The name of the corporation is: **SERVICE SOLUTIONS OF USA CORP.**
2. The principal place of business and mailing address of the corporation is:
1616 Gulf To Bay Blvd., Suite B-3, Clearwater, FL 33755
3. The corporation shall have the authority to issue 1,000 shares of common stock, in one class only, each with a par value of \$ 0.10.
4. The registered agent of the corporation is Jozef Bogacki and the registered address is:
1616 Gulf Tp Bay Blvd., Suite B-3, Clearwater, FL 33755.
5. The initial Board of Directors shall have two members whose names and addresses are as follows:
Cliff A. Rafter, 3908 Belmoor Dr., Palm Harbor, FL 34685
Jozef Bogacki, 3315 Hunt Club Dr., Clearwater, FL 34621

The number of directors may be raised or lowered by amendment of the bylaws of the corporation but shall in no case be less than one.

6. The incorporator of this corporation is Jozef Bogacki whose address is 3315 Hunt Club Dr., Clearwater, FL 34621.

Dated 8/19/97

J. Bogacki
Incorporator

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, 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 am familiar with and accept the obligations of my position as registered agent.

Dated 8/19/97

J. Bogacki
Registered Agent

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