CAPITAL CONNECTION, INC.

417 E. Virginia Street, Suite 1 • Tallahassee, Florida 32302 (850) 224-8870 • 1-800-342-8062 • Fax (850) 222-1222

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FILED SECRETARY OF STATE DIVISION OF CORPORATIONS

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Requested by 10/7 2/54 Name Date Time Walk-In Will Pick Up	Vehicle Search Driving Record UCC 1 or 3 File UCC 11 Search Courier

ARTICLES OF INCORPORATION of

97 OCT -7 AM 8: 02

TAXMAN @ KISSIMMEE, INC.

The undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I - CORPORATION NAME

The name of the corporation shall be:

TAXMAN @ KISSIMMEE, INC.

ARTICLE II - PURPOSE

This corporation may engage in or transact any and all lawful activities or business permitted under the laws of the United States, the State of Florida, or any other state, county, territory or nation.

ARTICLE III - CAPITAL STOCK

This corporation is authorized to issue FIVE HUNDRED shares (500) of "No Par Value" (\$0.00) Common Stock, which shall be designated "Common Shares."

ARTICLE IV - INITIAL REGISTERED OFFICE AND AGENT

The principal office, if known, or the mailing address of the corporation is:

1001 NORTH CENTRAL AVENUE KISSIMMEE, FLORIDA 34741

The name and street address of the Initial Registered Agent of this corporation is:

ROBERT ROTHFELD 1001 NORTH CENTRAL AVENUE KISSIMMEE, FLORIDA 34741

ARTICLE V - INITIAL BOARD OF DIRECTORS

This corporation shall have ONE (1) directors initially. The number of directors may be either increased or diminished from time-to-time by the By-Laws, but shall never be less than one (1).

The names and addresses of the initial director(s) of the corporation are as follows:

ROBERT ROTHFELD 1001 NORTH CENTRAL AVENUE KISSIMMEE, FLORIDA 34741

ARTICLE VI - DURATION

This corporation shall exist perpetually unless dissolved according to Florida law.

ARTICLE VII - INCORPORATOR(8)

The names and addresses of the incorporator(s) signing these Articles of Incorporation are as follows:

ROBERT ROTHFELD 1001 NORTH CENTRAL AVENUE KISSIMMEE, FLORIDA 34741

IN WITNESS WHEREOF, the undersigned subscriber(s) have executed these Articles of Incorporation this 5th Day of October, 1997.

Polest & Polly

STATE OF FLORIDA

COUNTY OF OSCEOLA

BEFORE ME, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared:

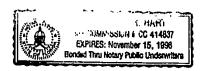
Signature Polarty Welfield Pensonally Learn Form of Identification

known to me and known to be the person who executed the foregoing Articles of Incorporation, who acknowledged before me that he executed these Articles of Incorporation, that I relied upon the form(s) of identification of the above named person(s) as indicated opposite each name.

3001-3 of 4

WITNESS my hand and official seal this 5th Day of October, 1997.

(SEAL)



Notary Public State of FLORIDA

My Commission Expires:

DESIGNATION OF AND ACCEPTANCE BY REGISTERED AGENT

The following is submitted in compliance with the laws of the State of Florida. TAXMAN @ KISSIMMEE, INC., a corporation organizing under the laws of the State of Florida, with its principal office located at:

1001 NORTH CENTRAL AVENUE KISSIMMEE, FLORIDA 34741

has named ROBERT ROTHFELD, whose address is:

1001 NORTH CENTRAL AVENUE KISSIMMEE, FLORIDA 34741

as its Agent to accept service of process within this State. $\stackrel{\textstyle extsf{S}}{\sim}$

SECRETARY OF STATE
ISION OF CORPORATION

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ACCEPTANCE:

I agree as Registered Agent to accept service of process; to keep the office open during prescribed hours; to post my name (and any other officers of said corporation authorized to accept service of process at the above designated address) in some conspicuous place in the office as required by law.

Registered Agent:

STATE OF FLORIDA

COUNTY OF OSCEOLA

BEFORE ME, the undersigned authority, this day personally appeared ROBERT ROTHFELD, who, after being duly sworn, deposes and says that the facts and matters contained above are true and correct, and that he has executed the same for the purposes expressed herein.

WITNESS my hand and official seal this 5th Day of October, 1997.

Notary Public State of FLORIDA

(SEAL)

WILLIAM T. EHRHART
MY COMMISSION # CO 414837
EXPIRES: November 18, 1998
Gonded Thru Notary Public Underwritere

My Commission Expires: