



THE UNITED STATES  
CORPORATION  
COMPANY

ACCOUNT NO. : 072100000032

REFERENCE : 689829 7144258

AUTHORIZATION :

*Patricia Pizant*

COST LIMIT : \$ 70.00

ORDER DATE : February 2, 1998

ORDER TIME : 9:31 AM

ORDER NO. : 689829-005

CUSTOMER NO: 7144258

CUSTOMER: Mr. Donald Kelly - 7144258  
MR. DONALD KELLY

4185 Nw 7 Place

Deerfield Beach, FL 33442

DOMESTIC FILING

NAME: CROSS COUNTRY TAX SERVICE  
INC.

EFFECTIVE DATE:

XXX ARTICLES OF INCORPORATION  
       CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

       CERTIFIED COPY  
XXX PLAIN STAMPED COPY  
       CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Stacy L Earnest

EXAMINER'S INITIALS:

*JP*  
*2/3/98*

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RECEIVED  
98 FEB -2 PM 4:22  
DIVISION OF CORPORATION

FILED  
98 FEB -2 AM 9:18  
SECRETARY OF STATE  
DIVISION OF CORPORATIONS

FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIONS  
98 FEB -2 AM 9:18

ARTICLES OF INCORPORATION  
OF

CROSS COUNTRY TAX SERVICE INC.

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

CROSS COUNTRY TAX SERVICE INC.

The address of the principal office of this corporation shall be 4185 Northwest 7 Place, Deerfield Beach, Florida 33442, and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

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

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1500 shares of common stock having no par value per share.

#### ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 1201 Hays Street, Tallahassee, Florida 32301, and the name of the initial registered agent of the corporation at that address is Corporation Service Company.

#### ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

#### ARTICLE VI. DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation. This corporation shall have two Directors, initially. The names and addresses of the initial members of the Board of Directors are:

Patricia Kelly	22783 State Road #7, Suite 59, Boca Raton, Florida 33428
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Donald Kelly	4185 Northwest 7 Place, Deerfield Beach, Florida 33442
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DIVISION OF CORPORATIONS

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ARTICLE VII. INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation:

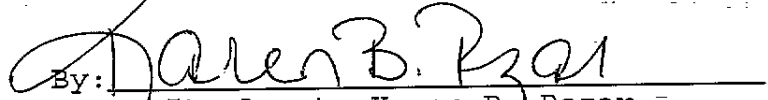
Corporate Agents Inc  
1201 Hays Street  
Tallahassee, Florida 32301

The undersigned incorporator has executed these Articles of Incorporation on February 2, 1998.

  
Its Agent, Karen B. Rozar  
Incorporator

ACCEPTANCE OF REGISTERED AGENT DESIGNATED  
IN ARTICLES OF INCORPORATION

Corporation Service Company, a Delaware corporation authorized to transact business in this State, having a business office identical with the registered office of the corporation named above, and having been designated as the Registered Agent in the above and foregoing Articles, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.

By:   
Its Agent, Karen B. Rozar  
Authorized Service Representative  
Corporation Service Company

LMD/STACY L EARNEST