0/230 Faucheux & Jones, P.A.

Attorneys at Law

Patrick J. Faucheux Nancy L. Jones

845 Jenks Avenue Panama City, Florida 32401 Telephone 850-763-3800 Facsimile 850-763-9593



January 29, 1998

Secretary of State Division of Corporations 409 East Gaines Street Tallahassee, Florida 32399

Re: Professor Tax of Florida, Inc. 000002424450--02/09/98--01008--002 *****70.00 *****70.00

Gentlemen:

Enclosed please find the original of the Articles of Incorporation of the above-referenced corporation together with the Acceptance of Resident Agent. Also enclosed is a check in the amount of \$70.00 to cover the filing fee. Please note the corporate existence should commence on February 1, 1998.

At your earliest convenience, please file these Articles. Thank you for your assistance with this matter. If there are any questions, please do not hesitate to call collect.

Very truly yours,

FAUCHEUX & JONES, P.A.J

Nancy L. Jones

NLJ:ni

Enclosures

B. BROCK FEB 0 6 1998 1

ARTICLES OF INCORPORATION

98 FEB -6 PH 3: 10
SECRETARY OF STATE
ALLIAHASSEE, FLORIDA

OF

PROFESSOR TAX OF FLORIDA, INC.

The undersigned, acting as incorporator of a corporation pursuant to Chapter 607 of the Florida Statutes, adopts the following Articles of Incorporation for such corporation:

ARTICLE I - NAME

The name of this corporation is PROFESSOR TAX OF FLORIDA, INC.

ARTICLE II - PURPOSE

This corporation is organized for the purpose of transacting any or all lawful business.

ARTICLE III - TERM OF EXISTENCE

This corporation shall commence its existence as of February 1, 1998. This corporation will exist perpetually.

ARTICLE IV - CAPITAL STOCK

The aggregate number of shares of capital stock which this Corporation is authorized to issue is One Hundred (100) shares of common stock having a par value of One Dollar (\$1.00) per share, which shall be designated "Common Shares."

ARTICLE V - PRINCIPAL OFFICE AND REGISTERED AGENT

The street address of the initial principal office of the corporation in the State of Florida is 3501 West Hwy 98, Panama City, Florida 32401. The registered agent for this corporation is Pat A. Baurley who's address is 3501 West Hwy 98, Panama City, Florida, 32401.

ARTICLE VI - BOARD OF DIRECTORS

The number of directors of the initial Board of Directors of this corporation is one (1). The number of directors may be either increased or diminished from time to time in accordance with the Bylaws, but shall never be less than one (1). The name and address of the initial directors of this corporation are as follows:

Pat A. Baurley 131 N. Bay Drive Lynn Haven, FL 32444

ARTICLE VII - INDEMNIFICATION

This corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

ARTICLE VIII- INCORPORATOR

The name of the person signing these Articles is Pat A. Baurley, whose address is 131 N. Bay Drive, Lynn Haven, Florida, 32444.

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation this 30 day of January, 1998.

Pat A. Baurley

STATE OF FLORIDA,
COUNTY OF BAY.

The foregoing instrument was sworn to, subscribed, and acknowledged before me this day
of Thouard, 1998, by Pat A. Baurley who is personally known to me or who has produced
as identification.

Personally Known

NOTARY PUBLIC

STATE OF

Print Name

EXPIRES: April 26, 2000

Type of Identification

ACCEPTANCE OF DESIGNATION OF REGISTERED AGENT

OF

PROFESSOR TAX OF FLORIDA, INC.

Having been named to accept service of process for the above-named corporation, at the place designated in the Articles of Incorporation, I hereby accept to act in this capacity, and agree to comply with the provisions of Chapter 607 of the Florida Statutes relative to keeping open said office.

Dated as of the 30 day of January, 1998.

Pat A. Baurley

Registered Agent

