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TRANSMITTAL LETTER

FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIO,  
98 MAR 25 AM 9:09

Date: March 24, 1998

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

200002468182--5  
-03/25/98--01081--001  
\*\*\*\*\*70.00 \*\*\*\*\*70.00

Dear Sir or Madam:

Enclosed please find Articles of Incorporation for **J.A.J. EXPRESS MANAGEMENT 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.  
4851 85th Avenue  
Pinellas Park, FL 33781**

Thank you.

# Articles of Incorporation

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1. The name of the corporation is: **J.A.J. EXPRESS MANAGEMENT CORP.**
2. The principal place of business and mailing address of the corporation is:  
1616 Gulf-To-Bay Blvd., Suite B, Clearwater, FL 33755
3. The corporation shall have the authority to issue 7,500 shares of common stock, in one class only, each with a par value of \$ 0.10.
4. The registered agent of the corporation is Michael D. Pasek and the registered address is: 4851 85th Avenue, Pinellas Park, FL 33781.
5. The initial Board of Directors shall have one member whose name and address is as follows:  
Aleksander M. Bizunowicz, 1213 Franklin St., Bradenton, FL 34206

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 Aleksander M. Bizunowicz whose address is 1213 Franklin St., Bradenton, FL 34206

Dated 03/24/98

Aleksander M. Bizunowicz  
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 3/24/98

Michael D. Pasek  
Registered Agent