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R & R Tax Services, Inc.
5910 Avenue B
Jacksonville, FL 32209

Division of Corporations
P. O. BOX 6327
Tallahassee, FL 32314

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*****78.75 *****78.75

SIR/MADAM:

Please acknowledge my application for Incorporation.

Enclosed please find two sets of Articles of Incorporation,
one for my file copy duly stamped by your department; and,
Check #1406 in the amount of \$78.75 as payment for my
application fee.

Sincerely,

Evansuida Rimas
Evansuida E. Rimas
President

December 20, 1998

FILED
CLERK OF STATE
DIVISION OF CORPORATIONS
99 JAN - 4 AM 8:22

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ARTICLES OF INCORPORATION

OF

R & R TAX SERVICES, INC.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

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The undersigned subscribers to these articles of incorporation, each a natural person competent to contract, hereby associate themselves together to form a corporation under the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation is **R & R TAX SERVICES , INC**

ARTICLE II. NATURE OF BUSINESS

The general nature of the business to be transacted by this Corporation is to engage in providing tax return preparation services which also provide accounting, auditing or bookkeeping services.

To render service, manufacture, purchase, or otherwise acquire, and to own, mortgage, pledge, sell, assign, transfer or otherwise dispose of, and to invest in, trade in, deal in and with, goods, merchandise, real and personal property, and service of every class, kind and description; except that it is not to conduct a banking, safe deposit, trust, insurance, surety, express, railroad, canal, telegraph, telephone, or cemetery company, a building and loan association, mutual fire insurance association, cooperative association, fraternal benefit society, state fair or exposition.

To conduct business in, have one or more offices in, and buy, hold, mortgage, sell, convey, lease, or otherwise dispose of real and personal property, including franchises, patents, copyrights, trademarks, and licenses, in the State of Florida and in all other countries.

To contract debts and borrow money, issue and sell or pledge bonds, debentures, notes and other evidences of indebtedness and execute such mortgages, transfers of corporate property or other instruments to secure the payment of corporate indebtedness as required.

To purchase the corporate assets of any other corporation and engage in the same or other character of business.

To endorse, purchase, hold, sell, transfer, mortgage, pledge or otherwise acquire or dispose of the shares of the capital stock of, or any bonds, securities, or other evidences of indebtedness created by any other corporation of the State of Florida or any other state or government, and while owner of such stock to exercise all the rights, powers and privileges of ownership, including the right to vote such stock.

To become guarantor or surety for any person, firm or corporation for any purpose or transaction whatsoever.

To make gifts of its property or cash, either to charitable organizations or otherwise, when deemed in the interest of the corporation.

To adopt such pension, profit sharing, stock option, and deferred compensation plans for the officers, employees and directors and to grant such stock options to officers, employees, directors and others as the board of directors may deem to be in the interest of the corporation.

To have and exercise all of the powers now or hereafter conferred upon corporations by the statutes and laws of the State of Florida.

All of the foregoing in this article shall be construed as both objects and powers. The enumeration of specific powers and purposes is not intended to restrict or limit in any way the powers or purposes of this corporation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock which this corporation is authorized to have outstanding at any one time is Two Hundred (200) shares common stock at \$1.00 par value.

ARTICLE IV. INITIAL CAPITAL

The amount of capital with which this corporation will begin business is Two Hundred Dollars (\$200.00).

ARTICLE V. TERM

This corporation shall have perpetual existence.

ARTICLE VI. ADDRESS

The registered address of the principal office of the corporation in the State of Florida will be located at 5910 Avenue B, Jacksonville, FL 32209. The registered agent in charge thereof, is Evansuida E. Rimas at 2519-1 Whispering Woods Blvd., Jacksonville, FL 32246.

The board of Directors may from time to time move the office to any other place in Florida or any other state in the United States of America..

ARTICLE VII. DIRECTORS

This corporation shall have two Directors, initially. The number of directors may be increased or deceased from time to time, but shall never be less than two. Any director may be removed at any time, with or without cause, by the shareholders having the right and entitled to vote at a meeting called for that purpose.

ARTICLE VIII. INITIAL DIRECTORS

The names and post office addresses of the members of the first Board of Directors of the corporation are as follows:

Evansuida E. Rimas
President & Secretary
2519-1 Whispering Woods Blvd.
Jacksonville, FL 32246

Joseph B. Rimas
Vice-President & Treasurer
2519-1 Whispering Woods Blvd.
Jacksonville, FL 32246

ARTICLE IX. SUBSCRIBERS

The names and post office addresses of the subscribers of these articles of incorporation are:

Evansuida E. Rimas
2519-1 Whispering Woods Blvd.
Jacksonville, FL 32246

Joseph B. Rimas
2519-1 Whispering Woods Blvd.
Jacksonville, FL 32246

ARTICLE X. MISCELLANEOUS

This corporation shall have the right to amend or repeal any provision contained in these articles of incorporation and any right conferred upon the stockholders is subject to this provision.

Ownership of stock in this corporation shall not be required to make any person eligible to hold office or to become a director in this corporation.

The stockholders, or any two or more of them, may by agreement record in the minute book of this corporation impose such restrictions on the sale, transfer or encumbrance of the stock in this corporation owned by the subscribers to such agreement as they may see fit. The by-laws of this corporation may impose any restrictions on the sale, transfer or encumbrance of the stock of this corporation as may be lawful under the statutes and laws of the State of Florida when such by-laws is adopted or amended.

Any subscriber or stockholder present at any meeting, either in person or by proxy, and any director present in person at any meeting of the Board of Directors shall be conclusively deemed to have received proper notice of such meeting unless he/she shall make objection at such meeting to any defects or insufficiency of notice.

Any contract or other transaction between the corporation and one or more of its directors, or between the corporation and any firm of which one or more of its directors are member or employees, or in which they are interested, or between the corporation and any corporation or association of which one or more of its directors are shareholders, member, directors, officers, or employees, or in which they are interested, shall be valid for all purposes, notwithstanding the presence of the director or directors at the meeting of the Board of Directors of the corporation, which acts upon, or in reference to such contract or transaction, and notwithstanding his/her or their participation in such action, if the fact of such interest shall be disclosed or known to the Board of Directors and the Board of Directors shall, nevertheless, authorize, approve or ratify such contract or transaction by a vote of majority of the directors present, such interested director or directors to be counted in determining whether a quorum is present but not to be counted in calculating the majority necessary to carry such vote. These provisions shall not be construed to invalidate any contract or other transaction which would otherwise be valid under the common laws and statutory law applicable thereto.

The Board of Directors is hereby specifically authorized to make provisions for reasonable compensation to its members for their services as directors, and to fix the basis and conditions upon which such compensation shall be paid. Any director of the corporation may also serve the corporation in any other capacity and receive compensation therefor in any form.

ARTICLE XI. INDEMNITY

This corporation is authorized to indemnify any director, officer, or employee, or former director, officer or employee of this corporation, or any person who may have served at its request as a director, officer or employee of another corporation in which it owns shares of capital stock, or of which it is a creditor, against expenses actually and necessarily incurred by him/her in connection with the defense of any action, suit or proceeding in which he/she is made a party by reason of being or having been such director, officer, or employee, except in relation to matters as to which he/she shall be adjudged in such action, suit, or proceeding to be liable for negligence or misconduct in the performance of duty. The corporation may also reimburse to any director, officer, or employee the reasonable costs of settlement of any such action, suit, or proceeding, if it shall be found by the majority of a committee composed of the directors of this corporation not involved in the matter in controversy (whether or not a quorum) that it was to the interests of this corporation that such settlement be made and that such director, officer, or employee was not guilty of negligence or misconduct. Such indemnification or reimbursement shall not preclude such director, officer, or employee from exercising any rights to which he/she may be entitled under the by-laws or otherwise.

ARTICLE XII. AMENDMENT

These articles of incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the stockholders, and approved at a stockholders' meeting by majority vote of the stock entitled to vote thereon, unless all the directors and all the stockholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

CERTIFICATE

DESIGNATING REGISTERED AGENT AND PLACE OF BUSINESS FOR THE
SERVICE OF PROCESS WITH THIS STATE.

Pursuant to Section 48.091, Florida Statutes, the following is submitted.

R & R Tax Services, Inc.

Desiring to organize under the laws of the State of Florida, with its registered office, as indicated in the Articles of Incorporation, in the **City of Jacksonville, County of Duval, State of Florida**, has named Evansuida E. Rimas as its agent to accept service or process within the State of Florida.

Evansuida Rimas
Incorporator

ACKNOWLEDGEMENT

Having been named to accept service of process for the above named corporation, at the place designated in this Certificate, I hereby accept such appointment and agree to comply with the provisions of law relating to keeping said office open.

Evansuida Rimas
Registered Agent

Dated: December 18, 1998

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