

**Berger
Davis &
Singerman**
Professional Association

100 N.E. Third Avenue Suite 400
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P99060029790

March 30, 1999

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

100002825571--8
-03/31/99--01072--026
*****70.00 *****70.00

Re: TAX PREP EXPRESS, INC.

Gentlemen:

Enclosed are the original and one copy of the Articles of Incorporation for the above corporation. A check in the amount of \$70 is enclosed for the filing fee. Please return a "filed" copy to the undersigned.

If you have any questions, please do not hesitate to call.

Very truly yours,

BERGER DAVIS & SINGERMANN

Judy Abrahamson

Judy Abrahamson
Corporate Paralegal

Enclosures

T. SMITH MAR 31 1999

FILED
99 MAR 31 AM 8:38
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

RECEIVED
99 MAR 31 PM 1:00
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

**ARTICLES OF INCORPORATION
OF
TAX PREP EXPRESS, INC.
a Florida corporation**

FILED
99 MAR 31 AM 8:38
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

THE UNDERSIGNED incorporator, for purposes of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation ("Articles"):

FIRST: The name of the corporation is "Tax Prep Express, Inc." (the "Corporation").

SECOND: The principal office address and mailing address of the Corporation is: 8950 Froude Avenue, Surfside, FL 33154.

THIRD: The Corporation is authorized to issue One Thousand (1,000) shares of common stock, par value \$.01 per share.

FOURTH: The street address of the initial registered office of the Corporation is: c/o Berger Davis & Singerman, 100 N.E. Third Avenue, Suite 400, Fort Lauderdale, Florida 33301, and the name of the registered agent at that address is Claudia F. Haines, Esq.

FIFTH: The name and address of the incorporator of the Corporation is Claudia F. Haines, Esq. at Berger Davis & Singerman, 100 N.E. Third Avenue, Suite 400, Fort Lauderdale, Florida 33301.

SIXTH: The Corporation is organized for the purpose of transacting any and all lawful business for which corporations may be incorporated under the laws of the State of Florida.

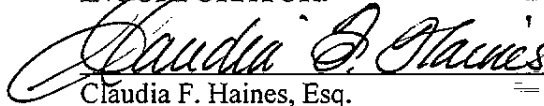
SEVENTH: The Corporation shall initially have one (1) director to hold office until the first annual meeting of shareholders and the successors shall have been duly elected and qualified, or until his earlier resignation, removal from office or death. The number of directors may be either increased or decreased from time to time in accordance with the Bylaws of the Corporation. The name and address of the initial director of the Corporation is as follows:

Gregory A. Gusky

8950 Froude Avenue
Surfside, Florida 33154

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this 30th day of March, 1999.

INCORPORATOR:



Claudia F. Haines, Esq.

THIS INSTRUMENT PREPARED BY:

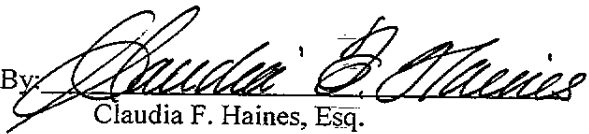
Claudia F. Haines, Esq.
Fla. Bar No. 0055115
Berger Davis & Singerman
100 N.E. Third Avenue, Ste. 400
Ft. Lauderdale, Florida 33301
(954) 525-9900

ACCEPTANCE OF APPOINTMENT

OF

REGISTERED AGENT

I hereby accept the appointment as registered agent contained in the foregoing Articles of Incorporation of Tax Prep Express, Inc. and state that I am familiar with and accept the obligations of Section 607.0505 of the Florida Business Corporation Act.

By: 
Claudia F. Haines, Esq.

FILED
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

THIS INSTRUMENT PREPARED BY:

Claudia F. Haines, Esq.
Fla. Bar No. 0055115
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