

PIECES & ...
 (Filer's Name)
 347 ALMERIA AVENUE
 CORAL GABLES, FL 33134 - (305) 445-2700

72358

OFFICE USE ONLY

CORPORATION NAME(S) & DOCUMENT NUMBER(S) (if known):

**ARTICLES OF INCORPORATION
OF
TAX PREP USA, INC.**

FILED
99 AUG 13 PM 12:46
SECRETARY OF STATE
TALLAHASSEE FLORIDA

The undersigned subscriber to these Articles of Incorporation is a natural

ARTICLE 6 - DIRECTOR(S)

The Director(s) of the Corporation shall be:

Cletus A. Krater

whose addresses shall

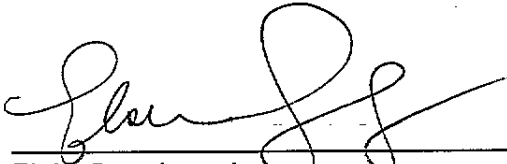
ARTICLE 8 - SHAREHOLDERS' RESTRICTIVE AGREEMENT

All of the shares of stock of this Corporation may be subject to a Shareholders' Restrictive Agreement containing numerous restrictions on the rights of shareholders of the Corporation and transferability of the shares of stock of the Corporation. A copy of the Shareholders' Restrictive Agreement, if any, is on file at the principal office of the Corporation.

ARTICLE 12 - REGISTERED OFFICE AND REGISTERED AGENT

The initial address of registered office of this Corporation is Spiegel & Utrera, P.A., located at 343 Almeria Avenue, Coral Gables, Florida 33134. The name and address of the registered agent of this Corporation is Spiegel & Utrera, P.A., 343 Almeria Avenue, Coral Gables, Florida 33134.</

IN WITNESS WHEREOF, I have hereunto set my hand and seal, acknowledged
and filed the foregoing Articles of Incorporation under the laws of the State of Florida,
this 13 AUG 1999.



Elsie Sanchez, Incorporator