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FILED

99 SEP 20 AM 10: 39

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

DIVISION OF CORPORATION
P. O. BOX 6327
TALLAHASSEE, FL 32314-6327

RE: TAX PRO SERVICE, INC..

400002991094--6

-09/20/99--01090--001

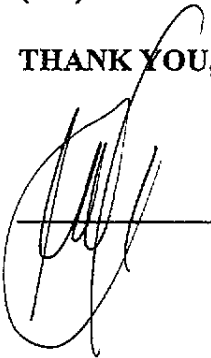
***122.50 ***78.75

PLEASE MAILED TO:

MASTER ACCOUNTING & TAX SERVICE, INC.
3846 CURRY FORD RD.
ORLANDO, FL 32806

(407) 896-7113

THANK YOU,



PH 5/22/95

ARTICLES OF INCORPORATION

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The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I NAME

The name of the corporation shall be:

TAX PRO SERVICE, INC.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

9645 E. COLONIAL DR. DTE 109
ORLANDO, FL 32817

ARTICLE III SHARES

The number of shares of stocks that this corporation is authorized to have outstanding at any one time is:
10,000 shares at a par value of \$1.00ea.

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and Florida street address of the initial registered agent are:

HUMBERTO COLLAZO
9004 PALOS VERDE DR.
ORLANDO, FL 32825

ARTICLE V INCORPORATOR

The name and address of the incorporator to these Articles of Incorporation are:

HUMBERTO COLLAZO
9004 PALOS VERDE DR.
ORLANDO, FL 32825


Signature/Incorporator

7-16-99
Date

(An additional article must be added if and effective date is requested.)

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 I am familiar with and accept the obligations of my position as registered agent.


Signature/Registered Agent

7-16-99
Date