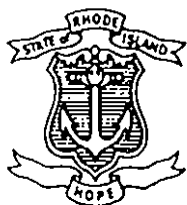


Filing Fee \$150.00

ID Number: 103955



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Office of the Secretary of State  
Corporations Division  
100 North Main Street  
Providence, Rhode Island 02903-1335

BUSINESS CORPORATION

ORIGINAL ARTICLES OF INCORPORATION

The undersigned acting as incorporator(s) of a corporation under Chapter 7-1.1 of the General Laws, 1956, as amended, adopt(s) the following Articles of Incorporation for such corporation:

1. The name of the corporation is AMBASSADOR TAX PLANNING, INC.

(This is a close corporation pursuant to § 7-1.1-51 of the General Laws, 1956, as amended) (strike if inapplicable)

2. The period of its duration is (if perpetual, so state) perpetual

3. The specific purpose or purposes for which the corporation is organized are:

Tax planning, including but not limited to Income Tax Preparation, Estate Tax,  
Corporate Estate Planning, Fiduciary Income Tax Preparation, Corporate Income Tax Prep-  
aration, and any and all related services and any legal business

4. The aggregate number of shares which the corporation shall have authority to issue is:

(a) If only one class. Total number of shares 600 (If the authorized shares are to consist of one class only state the par value of such shares or a statement that all of such shares are to be without par value.)

COMMON NO PAR VALUE

or

(b) If more than one class: Total number of shares \_\_\_\_\_ (State (A) the number of shares of each class thereof that are to have a par value and the par value of each share of each such class, and/or (B) the number of such shares that are to be without par value, and (C) a statement of all or any of the designations and the powers, preferences and rights, including voting rights, and the qualifications, limitations or restrictions thereof, which are permitted by the provisions of Chapter 7-1.1 of the General Laws in respect of any class or classes of stock of the corporation and the fixing of which by the articles of association is desired, and an express grant of such authority as it may then be desired to grant to the board of directors to fix by vote or votes any thereof that may be desired but which shall not be fixed by the articles.)

- 5 Provisions (if any) dealing with the preemptive right of shareholders pursuant to § 7-1.1-24 of the General Laws, 1956, as amended:

See attached Exhibit A.

FILED

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6. Provisions (if any) for the regulation of the internal affairs of the corporation:

See attached Exhibit B.

7. The address of the initial registered office of the corporation is 376 Broadway, Providence, RI 02909

(Street)

Providence, RI 02909

(City/Town)

(Zip Code)

and the name of its initial registered agent at such address is

Joseph A. Rotella

8. The number of directors constituting the initial board of directors of the corporation is zero (0) and the names and addresses of the persons who are to serve as directors until the first annual meeting of shareholders or until their successors are elected and shall qualify are: (If this is a close corporation pursuant to Section 7-1.1-51 of the General Laws, 1956, as amended, and there shall be no board of directors, state the titles of the initial officers of the corporation and the names and addresses of the persons who are to serve as officers until the first annual meeting of shareholders or until their successors be elected and qualify.)

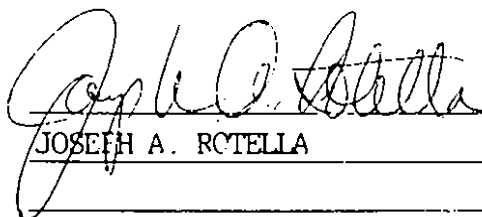
Title	Name	Address
<u>Pres.</u>	<u>Joseph A. Rotella</u>	<u>376 Broadway, Providence, RI 02909</u>
<u>V.Pres.</u>	<u>Joseph A. Rotella</u>	<u>376 Broadway, Providence, RI 02909</u>
<u>Secr.</u>	<u>Joseph A. Rotella</u>	<u>376 Broadway, Providence, RI 02909</u>
<u>Treas.</u>	<u>Joseph A. Rotella</u>	<u>376 Broadway, Providence, RI 02909</u>

9. The name and address of each incorporator is:

Name	Address
<u>Joseph A. Rotella</u>	<u>376 Broadway, Providence, RI 02909</u>
_____	_____
_____	_____

10. Date when corporate existence to begin: immediately  
(not more than 30 days after filing of these articles of incorporation)

Dated 12-22, 1998

  
JOSEPH A. ROTELLA

Signature of each Incorporator

STATE OF RHODE ISLAND  
COUNTY OF PROVIDENCE

In PROVIDENCE, on this 22nd day of December, 1998, personally appeared before me JOSEPH A. ROTELLA

each and all known to me and known by me to be the parties executing the foregoing instrument, and they severally acknowledged said instrument by them subscribed to be their free act and deed.

  
Notary Public  
My Commission Expires: 11/12/2002

## **EXHIBIT A**

### **FIFTH:**

Provisions (if any) dealing with the preemptive right of shareholders pursuant to Sec. 7-1.1-24 of the General Laws, 1956, as amended:

In the event of the increase of the authorized common stock of the corporation the holders of the common stock of the corporation, at that time outstanding, shall have the exclusive right to subscribe in proportion to their holdings for the common stock so to be issued.

## **EXHIBIT B**

### **SIXTH:**

Provisions, (if any) for the regulation of the Internal Affairs of the corporation: In the event that any stockholder, or respective heirs, administrators, executors, successors, or assigns of any stockholder, or any person or persons to whom title of any stockholder in stock of this corporation may devolve or pass by assignment for the benefit of creditors, appointment of a receiver, filing of a petition in bankruptcy, or by operation of law or otherwise, shall desire to sell the whole or any portion of his stock of this corporation, he shall, before offering the same for sale to any other party, give notice in writing to the corporation of this desire to sell, and in such writing offer to sell the same to the corporation at the lowest price at which he is willing to sell said stock.

If within twenty (20) days after the receipt of any such notice the Board of Directors shall elect to purchase the shares so offered, the Secretary or Treasurer or some other officer designated by the Board of Directors, shall forthwith and within said twenty (20) days deliver in person to such stockholder or mail by registered mail postage prepaid, addressed to him at his usual post office address as stated on the books of the corporation a notice in writing, signed by the Secretary or Treasurer or such other officer, of the election by the corporation to purchase said stock. Such notice shall state that such stockholder may receive the purchase price for such stock at the office of the corporation upon the transfer to the corporation of the shares sold.

If such notice of election to purchase shall not be given within the time above limited, the stockholder shall be at liberty to sell this stock to any other party provided that such sale is made within fifteen (15) days after the expiration of said twenty (20) days and at a price not less than the price at which it was offered to the corporation. The directors may in particular instances consent to any such proposed sale thereby waiving the provisions of this Article (Number); provided, however, that no such consent or waiver shall extend to other or subsequent instances and the directors may authorize the corporation to enter into a contract with any stockholder or stockholders for the purchase of stock for a stipulated price or a price to be determined upon the application of a formula.