

TRADEMARK ASSIGNMENT

Electronic Version v1.1
 Stylesheet Version v1.1

SUBMISSION TYPE:	NEW ASSIGNMENT
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NATURE OF CONVEYANCE:	MERGER
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CONVEYING PARTY DATA			
Name	Formerly	Execution Date	Entity Type
HOLLAND INCOME TAX, INC.		01/08/2002	CORPORATION: KENTUCKY

RECEIVING PARTY DATA	
Name:	TAX SERVICES OF AMERICA, INC.
Street Address:	7 SYLVAN WAY
City:	PARSIPPANY
State/Country:	NEW JERSEY
Postal Code:	07054
Entity Type:	CORPORATION: DELAWARE

PROPERTY NUMBERS Total: 5		
Property Type	Number	Word Mark
Registration Number:	1927058	HOLLAND INCOME TAX
Registration Number:	1875522	
Registration Number:	1876862	HOLLAND
Registration Number:	1958266	FAST CASH
Registration Number:	1887410	AX YOUR TAX

CORRESPONDENCE DATA	
Fax Number:	(973)496-4624
<i>Correspondence will be sent via US Mail when the fax attempt is unsuccessful.</i>	
Phone:	9734965139
Email:	Susan.crane@cendant.com
Correspondent Name:	SUSAN CRANE
Address Line 1:	1 SYLVAN WAY
Address Line 4:	PARSIPPANY, NEW JERSEY 07054

ATTORNEY DOCKET NUMBER:	JHI-HOLLAND/TSA MERGER
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NAME OF SUBMITTER:	SUSAN CRANE
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CH \$140.00 1927058

Total Attachments: 3
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source=holland#page3.tif

Delaware

PAGE 1

The First State

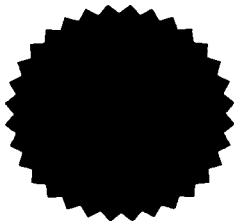
I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF MERGER, WHICH MERGES:

"HOLLAND INCOME TAX, INC.", A KENTUCKY CORPORATION,
WITH AND INTO "TAX SERVICES OF AMERICA, INC." UNDER THE NAME OF "TAX SERVICES OF AMERICA, INC.", A CORPORATION ORGANIZED AND EXISTING UNDER THE LAWS OF THE STATE OF DELAWARE, AS RECEIVED AND FILED IN THIS OFFICE THE EIGHTH DAY OF JANUARY, A.D. 2002, AT 4:30 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.

3095665 8100M

020014741



Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 1548966

DATE: 01-09-02

TRADEMARK
REEL: 002875 FRAME: 0096

STATE OF DELAWARE
 SECRETARY OF STATE
 DIVISION OF CORPORATIONS
 FILED 04:30 PM 01/08/2002
 020014741 - 3095665

CERTIFICATE OF MERGER
 OF
 HOLLAND INCOME TAX, INC.
 INTO
 TAX SERVICES OF AMERICA, INC.

The undersigned corporation organized and existing under and by virtue of the General Corporation Law of Delaware,

DOES HEREBY CERTIFY:

- FIRST: That the name and state of incorporation of each of the constituent corporations of the merger is as follows:
- | | |
|-------------------------------|----------|
| TAX SERVICES OF AMERICA, INC. | DELAWARE |
| HOLLAND INCOME TAX, INC. | KENTUCKY |
- SECOND: That an agreement of merger between the parties to the merger has been approved, adopted, certified, executed and acknowledged by each of the constituent corporations in accordance with the requirements of section 252 of the General Corporation Law of Delaware.
- THIRD: That the name of the surviving corporation of the merger TAX SERVICES OF AMERICA, INC.
- FOURTH: That the Certificate of Incorporation of TAX SERVICES OF AMERICA, INC., a Delaware corporation which will survive the merger, shall be the Certificate of Incorporation of the surviving corporation.
- FIFTH: That the executed Agreement of merger is on file at the principal place of business of the surviving corporation, the address of which is 339 Jefferson Road, Parsippany, New Jersey 07054.
- SIXTH: That a copy of the Agreement of Merger will be furnished by the surviving corporation, on request and without cost, to any stockholder of any constituent corporation.
- SEVENTH: The authorized capital stock of the foreign corporation which is a party to the merger is as follows:

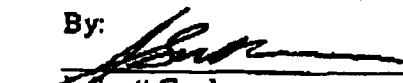
<u>Corporation</u>	<u>Class</u>	<u>Number of Shares</u>	<u>Par value per share</u>
Holland Income Tax, Inc.	Common Stock	1,500	At no par value

EIGHTH: That this Certificate of Merger shall be effective on January 8, 2002.

DATED: 1/8/02

TAX SERVICES OF AMERICA, INC.

By:



Scott Cardozo
Chief Executive Officer