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To:

Division of Corporations
Fax Number : (850)205-0381

From:

Account Name : BLUMBERG/EXCELSIOR CORPORATE SERVICES, INC.
Account Number : 075350000353
Phone : (212)431-5000
Fax Number : (212)431-1441

**FLORIDA PROFIT CORPORATION OR P.A.
PENSION PLANNING PROFESSIONALS INC.**

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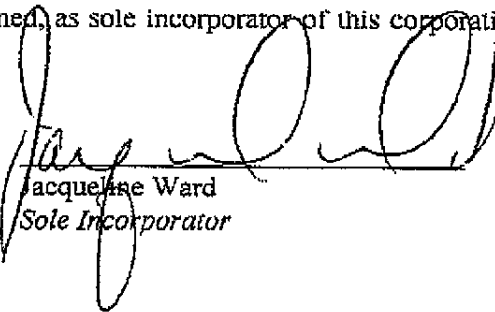
SECRETARY OF STATE
TALLAHASSEE, FLORIDA**ARTICLES OF INCORPORATION****OF****PENSION PLANNING PROFESSIONALS INC.**

THE UNDERSIGNED sole incorporator, being a natural person competent to contract and desiring to form a corporation under Title XXXV, Chapter 607, of the Revised Florida Statutes, herewith submits the following information:

1. The name of the corporation is: **PENSION PLANNING PROFESSIONALS INC.**
2. The duration of the corporation shall be perpetual.
3. To engage in any activity or business permitted under the laws of the Florida Business Corporation Act.
4. The aggregate number of shares which the corporation shall have authority to issue is **200 shares, at no par value.**
5. The name and address of the director(s): **David Byck, 7491 North Federal Highway, Suite C5, Boca Raton, FL 33487**
6. The principal mailing address of the corporation: **7491 North Federal Highway, Suite C5, Boca Raton, FL 33487**
7. The name and address of its initial registered agent: **David Byck, 7491 North Federal Highway, Suite C5, Boca Raton, FL 33487**
8. The name and address of the sole incorporator is: **Jacqueline Ward, c/o Blumberg Excelsior Corporate Services, Inc., 62 White Street, New York, NY 10013**

IN WITNESS WHEREOF, the undersigned, as sole incorporator of this corporation has executed these Articles of Incorporation.

Dated: March 21, 2002



Jacqueline Ward
Sole Incorporator

Blumberg Excelsior Corporate Services Inc.
62 White Street
New York, NY 10013

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ACCEPTANCE OF APPOINTMENT

AS

REGISTERED AGENT

I, the undersigned, do hereby accept appointment as Registered Agent **PENSION PLANNING PROFESSIONALS INC.**

Dated: March 21, 2002



Registered Agent
David Byck

Blumberg Excelsior Corporate Services, Inc.
62 White Street
New York, NY 10013

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