Electronic Articles of Incorporation For

P02000092894 FILED August 27, 2002 Sec. Of State

US TAX ADVISORY GROUP, INC.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

US TAX ADVISORY GROUP, INC.

Article II

The principal place of business address:

240 SOUTH PINEAPPLE SUITE 710 SARASOTA, FL. 34236

The mailing address of the corporation is:

240 SOUTH PINEAPPLE SUITE 710 SARASOTA, FL. 34236

Article III

The purpose for which this corporation is organized is: ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is: 1000

Article V

The name and Florida street address of the registered agent is:

ROBERT LUCCI 240 SOUTH PINEAPPLE SUITE 710 SARASOTA, FL. 34236 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: ROBERT LUCCI

Article VI

The name and address of the incorporator is:

MARGARET RUCKER 240 SOUTH PINEAPPLE SUTIE 710

SARASOTA, FL 34236

Incorporator Signature: MARGARET RUCKER

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P MARGARET RUCKER 240 SOUTH PINEAPPLE SUITE 710 SARASOTA, FL. 34236