

JULIUS BLUMBERG
Division of Corporations

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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

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TALLAHASSEE, FLORIDA

**FLORIDA PROFIT CORPORATION OR P.A.
RETIREMENT TAX ADVISORS INC.**

Certificate of Status	0
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JULIUS BLUMBERG

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ARTICLES OF INCORPORATION

OF

RETIREMENT TAX ADVISORS INC.

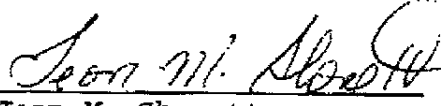
The undersigned sole incorporator, being a natural person competent to contract and desiring to form a corporation under Title XXXV, Chapter 607 of the revised Florida Statutes, hereby submits the following information:

1. The name of the corporation is: **RETIREMENT TAX ADVISORS INC.**
2. The duration of the corporation shall be perpetual.
3. The general purpose or purposes for which this corporation is being formed are to include the transaction of any or all lawful business for which corporations may be incorporated under this chapter.
4. The aggregate number of shares which the corporation shall have authority to issue is 1,000 shares at no par value and of one class.
5. The principal address and mailing address of the corporation will be **8401 Benjamin Road, Suite G, Tampa, Florida 33634.**
6. The address of the initial registered office will be **4435 Old Winter Garden Road, Orlando, Florida 32811**, and the name of its registered agent at such address is: **BlumbergExcelsior Corporate Services, Inc.**
7. The number of directors constituting the initial board of directors is one and the name and address of the person who is to serve as member thereof is as follows: **Jeff Oliver, 8401 Benjamin Road, Suite G, Tampa, Florida 33634.**
8. The name and address of the sole incorporator is:

Jean M. Sherett
c/o BlumbergExcelsior Corporate Services, Inc.
62 White Street
New York, New York 10013

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

Dated this 26th, day of March, 2003.


Jean M. Sherett
Incorporator

BlumbergExcelsior Corporate Services, Inc.
62 White Street, NYC10013
(212)431-5000

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I, the undersigned, hereby accept appointment as Registered
Agent of **RETIREMENT TAX ADVISORS INC.** the above named corporation.

Dated: March 26, 2003



By: **Marc D. Moel, Asst. Secty.**
For: **BlumbergExcelsior Corporate**
Services, Inc.
Its **Agent**

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BlumbergExcelsior Corporate Services, Inc.
62 White Street, NYC 10013
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