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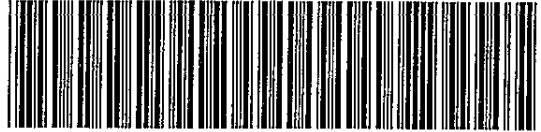
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**ARTICLES OF INCORPORATION**  
**OF**  
**SUMMIT TAX ADVISORS, INC.**

ARTICLE I - NAME

The name of this Corporation is SUMMIT TAX ADVISORS, INC..

ARTICLE II - DURATION

The Corporation shall have a perpetual existence.

ARTICLE III - ADDRESS

The address of the principal office of the corporation is

**1273 NW Spruce Ridge Drive , Stuart, Florida 34994**

ARTICLE IV - CAPITAL STOCK

The maximum number of shares which this Corporation is authorized to have outstanding at any time is 100,000 shares of common stock having no par value.

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The initial registered office of this Corporation shall be

**18984 SW 89<sup>TH</sup> Avenue, Miami, Florida 33176**

and the initial registered agent of this Corporation at such office shall be **C. E. Porch**, who upon accepting this designation agrees to comply with the provisions of Section 48.091, Florida Statutes as amended from time to time, with respect to keeping an office open for service of process.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

The initial Board of Directors shall consist of two members. The number of directors may be increased or decreased from time to time by vote of the stockholders, but in no case shall the number of directors be less than 1 nor more than 5. The names and addresses of the directors constituting the initial Board of Directors are:

**C.E. Porch - 1273 NW Spruce Ridge Drive, Stuart, Florida 34994**

**Allen Blenden - 18984 SW 89<sup>th</sup> Ave., Miami, Florida 33176**

ARTICLE VII - INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation is

**C.E. Porch - 1273 NW Spruce Ridge Drive, Stuart, Florida 34994**

The undersigned has executed these Articles of Incorporation this April 16, 2003.

  
C.E. Porch - Incorporator

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for SUMMIT TAX ADVISORS, INC, at the place designated in the Articles of Incorporation, **C.E. Porch** agrees to act in this capacity, and agrees to comply with the provisions of Section 48.091 relative to keeping open such office.

Date: \_\_\_\_\_

  
C.E. Porch - Registered Agent