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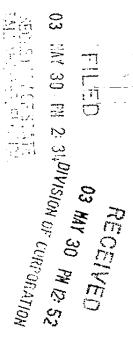
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CORPORATION NAME(S) & DOCUMENT NUMBER(S) (if known):		
1. NATIONWIDE TAX A	DVISORY GROUP, INC	
(Corporation Name)  2.	(Document #)	
(Corporation Name)	(Document #)	
3. (Corporation Name)	(Document #)	
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(Corporation Name)	(Document #)	
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## CERTIFICATE OF INCORPORATION OF NATIONWIDE TAX ADVISORY GROUP, INC.

We, the undersigned, hereby associate ourselves together for the purpose of becoming a corporation under the laws of the State of Florida, by and under the provisions of the State of Florida providing for the formation, liability. right, privileges and immunities of a profit corporation

ARTICLE I-NAME

The name of the corporation shall be:

#### NATIONWIDE TAX ADVISORY GROUP, INC.

ARTICLE II - PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be

401 EAST LAS OLAS BOULEVARD. SUITE 1400 FORT LAUDERDALE, Fl. 33301

#### ARTICLE III - PURPOSE

The corporation shall have perpetual existence and may engage in any and all business permitted under the laws of the state of Florida and the United States.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue 100 shares of One Dollar (\$ 1.00) par value common stock

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#### ARTICLE V-PREEMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new common stock of this corporation, shall have the right to purchase his pro-rata share (as nearly as many be done without issuance of fractional share) at the price at which it is offered to others.

#### ARTICLE VI - INITIAL REGISTERED AGENT AND ADDRESS

The name and address of the initial registered agent is:

**SANTIAGO R. RODRIGUEZ** 401 EAST LAS OLAS BOULEVARD. SUITE 1400 FORT LAUDERDALE, Florida 33301

#### ARTICLE VII - BOARD OF DIRECTORS

This corporation shall have One director initially. The number of directors may be either increased or diminished from time to time by the by-laws, but shall never be less than one(1). The initial director of this corporation is:

#### SANTIAGO R. RODRIGUEZ President /Director

ARTICLE VIII – INCORPORATOR

The name and street of the incorporator to these article is:

SANTIAGO R. RODRIGUEZ 401 EAST LAS OLAS BOULEVARD. SUITE 1400 FORT LAUDERDALE, FL. 33301

#### ARTICLE IX - INDEMNIFICATION

The corporation shall indemnify any officer or directors, or any former officers or directors to the extent permitted by law.

#### ARTICLE X-BY LAWS

The power to adopt, alter. Amend or repeal the by-laws shall be vested in the Board of Directors and the shareholders. In witness whereof, the undersigned incorporator has executed these articles of incorporation this May 28, 2003

### CERTIFICATE DESIGNATING THE ADDRESS AND AN AGENT UPON WHOM PROCESS MAY BE SERVED

#### WITNESSED;

That NATIONWIDE TAX ADVISORY GROUP, INC. is desiring to organize under the laws of the state of Florida has appointed Santiago R. Rodriguez.401 East Las Olas Boulevard. Suite 1400. Fort Lauderdale, FL. 33301 as its Registered agent to accept service of process within the state.

#### ACKNOWLEDGMENT;

Having been named by the first Board of Directors of NATIONWIDE TAX ADVISORY GROUP, INC. to accept service of process for the above stated corporation, at the place designated in this certificate, I hereby agree to act in this capacity, and agree to comply with the applicable provisions of the state of Florida Statutes, this 28<sup>th</sup>. day of May 2003.

REGISTERED AGENT

INCORPORATOR