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TRANSMITTAL LETTER

Department of State Division of Corporations P. O. Box 6327 Tallahassee, FL 32314

Enclosed is an original and one(1) copy of the articles of incorporation and a check for : \$70.00 \$78.75 \$122,50 \$131.25 Filing Fee, Filing Fee Filing Fee Filing Fee & Certificate & Certified Copy Certified Copy & Certificate ADDITIONAL COPY REQUIRED FROM:

M.L.J. TAX & ACCOUNTING, INC. 3140 SHERWC OD BLVD. **DELRAY BEACH, FL 33445**

City, State & Zip

561-637-4007 Daytime Telephone number

NOTE: Please provide the original and one copy of the articles.

ARTICLES OF INCORPORATION

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I NAME

The name of the corporation shall be:

Focus Tax Advisory Group, Inc.

ARTICLE II PRINCIPAL OFFICE

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

800 Corporate Drive Suite #310

Fort Lauderdale FL 3333

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

500 Shares

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and Florida street address of the initial registered agent are:

Andrew Fairchild 800 Corporate Drive Suite #310

ARTICLE Verdineor Porator

The name and address of the incorporator to these Articles of Incorporation are:

Andrew Fairchild 800 Corporate Drive

Suite #310

Fort Lauderdale, FL 33334

- fledd -

Signature/Incorporator

Date

June 29.

2003 Date

(An additional article must be added if an effective date is requested.)

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of the position as registered agent

Signature/Registered Agent

June 29. 2003

Date