

**Electronic Articles of Incorporation
For**

P03000149712
FILED
December 10, 2003
Sec. Of State

USA TAX & INSURANCE SERVICES, 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:

USA TAX & INSURANCE SERVICES, INC.

Article II

The principal place of business address:

8127 S.R. 54
TRINITY, FL. 34655

The mailing address of the corporation is:

8127 S.R. 54
TRINITY, FL. 34655

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:

1,000,000

Article V

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

INCORPORATE USA, INC.
3150 SANDY RIDGE DR
CLEARWATER, FL. 33761

I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: JOHN F. MARTIN FOR INCORPORATE USA, INC.

Article VI

The name and address of the incorporator is:

JOHN F. MARTIN FOR INCORPORATE USA, INC.
3150 SANDY RIDGE DR

CLEARWATER, FL 33761

Incorporator Signature: JOHN F. MARTIN FOR INCORPORATE USA, INC.

Article VII

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

Title: PS
STEPHEN R HAND
8127 S.R. 54
TRINITY, FL. 34655