

**Electronic Articles of Incorporation
For**

**P03000153922
FILED
December 17, 2003
Sec. Of State**

TAX SHELTER AMERICA, 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:

TAX SHELTER AMERICA, INC.

Article II

The principal place of business address:

3884 LAKE BLVD
CLEARWATER, FL. US 33762

The mailing address of the corporation is:

3884 LAKE BLVD
CLEARWATER, FL. US 33762

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:

1000

Article V

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

RONALD J GIOVINO JR
3884 LAKE BLVD
CLEARWATER, FL. 33762

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

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Registered Agent Signature: RONALD J. GIOVINO, JR

Article VI

The name and address of the incorporator is:

HARRY H. RABB, CPA
935 MAIN ST, STE D-1
SAFETY HARBOR, FL 34695

Incorporator Signature: HARRY H. RABB

Article VII

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

Title: P, D
RONALD J GIOVINO JR
3884 LAKE BLVD
CLEARWATER, FL. 33762 US

Article VIII

The effective date for this corporation shall be:

01/01/2004