

**Electronic Articles of Incorporation
For**

P04000037903
FILED
February 27, 2004
Sec. Of State

CERTIFIED TAX ADVISORS, INCORPORATED

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:

CERTIFIED TAX ADVISORS, INCORPORATED

Article II

The principal place of business address:

6542 HYPOLUXO ROAD
340
LAKE WORTH, FL. US 33467

The mailing address of the corporation is:

6542 HYPOLUXO ROAD
340
LAKE WORTH, FL. US 33467

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:

100

Article V

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

J S HOSHER
6542 HYPOLUZO ROAD
340
LAKE WORTH, FL. 33467

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

**P04000037903
FILED
February 27, 2004
Sec. Of State**

Registered Agent Signature: J S HOSHER

Article VI

The name and address of the incorporator is:

J S HOSHER
6542 HYPOLUXO ROAD #340
LAKE WORTH FL 33467

Incorporator Signature: J S HOSHER

Article VII

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

Title: P
J S HOSHER
6542 HYPOLUXO ROAD #340
LAKE WORTH, FL. 33467 US

Article VIII

The effective date for this corporation shall be:

03/01/2004