

**Electronic Articles of Incorporation
For**

P04000172074
FILED
December 27, 2004
Sec. Of State
jshivers

BORRO TAX ASSOCIATES, 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:

BORRO TAX ASSOCIATES, INC.

Article II

The principal place of business address:

3940 RADIO RD SUITE
103
NAPLES, FL. 34104

The mailing address of the corporation is:

3940 RADIO RD SUITE
103
NAPLES, FL. 34104

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:

7500

Article V

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

J M BORRO
3940 RADIO RD
103
NAPLES, FL. 34104

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

P04000172074
FILED
December 27, 2004
Sec. Of State
jshivers

Registered Agent Signature: J BORRO

Article VI

The name and address of the incorporator is:

JM BORRO
3940 RADIO RD SUITE 103
NAPLES, FL 34104

Incorporator Signature: J BORRO

Article VII

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

Title: VSTD
J BORRO
3940 RADIO RD STE 103
NAPLES, FL. 34104

Title: VP
A BORRO
3940 RADIO RD STE 103
NAPLES, FL. 34104

Article VIII

The effective date for this corporation shall be:

01/01/2005