

**Electronic Articles of Incorporation
For**

P05000006614
FILED
January 13, 2005
Sec. Of State
tburch

RETIREMENT TAX INSTITUTE, 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:

RETIREMENT TAX INSTITUTE, INC.

Article II

The principal place of business address:

2202 N WESTSHORE BLVD
SUITE 200
TAMPA, FL. US 33607

The mailing address of the corporation is:

2202 N WESTSHORE BLVD
SUITE 200
TAMPA, FL. US 33607

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

Article V

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

MORPHOUSE JO-ANNE
2202 N WESTSHORE BLVD
SUITE 200
TAMPA, FL. 33607

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

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Registered Agent Signature: JO-ANNE MORPHOUSE

Article VI

The name and address of the incorporator is:

SHERRY HAWF
2202 N WESTSHORE BLVD
SUITE 200
TAMPA, FL 33607

Incorporator Signature: SHERRY HAWF

Article VII

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

Title: P
SHERRY HAWF
2202 N WESTSHORE BLVD SUITE 200
TAMPA, FL. 33607 US

Title: VP
JO-ANNE MORPHOUSE
2202 N WESTSHORE BLVD SUITE 200
TAMPA, FL. 33607 US

Article VIII

The effective date for this corporation shall be:

01/09/2005