

**Electronic Articles of Incorporation
For**

P05000091267
FILED
June 27, 2005
Sec. Of State
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BUSINESS TAX LAW 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:

BUSINESS TAX LAW INSTITUTE, INC.

Article II

The principal place of business address:

1905 BARTOW ROAD
LAKELAND, FL. US 33802

The mailing address of the corporation is:

1905 BARTOW ROAD
LAKELAND, FL. US 33802

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:

2000

Article V

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

ROBERT J STANZ
1905 BARTOW ROAD
LAKELAND, FL. 33802

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

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Registered Agent Signature: ROBERT J STANZ

Article VI

The name and address of the incorporator is:

ROBERT J STANZ
6302 BUTTERNUT DRIVE
LAKELAND FL 33813

Incorporator Signature: ROBERT J STANZ

Article VII

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

Title: VSD
ROBERT J STANZ
1905 BARTOW ROAD
LAKELAND, FL. 33802 US

Title: PTD
KEVIN MOREY
1424 ROYAL FOREST LOOP
LAKELAND, FL. 33811 US

Article VIII

The effective date for this corporation shall be:

06/24/2005