

**Electronic Articles of Incorporation
For**

P07000118191
FILED
October 29, 2007
Sec. Of State
clewis

USA TAX & PLANNING SERVICES 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:

USA TAX & PLANNING SERVICES INC.

Article II

The principal place of business address:

156 LAS BRISAS CIRCLE
HYPOLUXO, FL. 33462

The mailing address of the corporation is:

156 LAS BRISAS CIRCLE
HYPOLUXO, FL. US 33462

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:

RICHARD W ERVOLINO
156 LAS BRISAS CIRCLE
HYPOLUXO, FL. 33462

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

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Registered Agent Signature: RICHARD W. ERVOLINO

Article VI

The name and address of the incorporator is:

RICHARD W. ERVOLINO
6000 OKEECHOBEE BLVD.
SUITE 2100 ,2ND FLOOR
WEST PALM BEACH FL., 33417

Incorporator Signature: RICHARD W. ERVOLINO

Article VII

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

Title: P
RICHARD W ERVOLINO
156 LAS BRISAS CIRCLE
HYPOLUXO, FL. 33462 US

Article VIII

The effective date for this corporation shall be:

10/29/2007