

**Electronic Articles of Incorporation
For**

P08000011619
FILED
January 31, 2008
Sec. Of State
jshivers

1031 TAX STRATEGIES, 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:

1031 TAX STRATEGIES, INC.

Article II

The principal place of business address:

12853 BANYAN CREEK DRIVE
FORT MYERS, FL. 33908

The mailing address of the corporation is:

12853 BANYAN CREEK DRIVE
FORT MYERS, FL. 33908

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS SPECIFICALLY 1031 EXCHANGES AND
TAX CONSULTING

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:

ISLAND FINANCIAL SERVICES INC.
12853 BANYAN CREEK DRIVE
FORT MYERS, FL. 33908

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

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Registered Agent Signature: DAVID A OWENS

Article VI

The name and address of the incorporator is:

DAVID A OWENS
12853 BANYAN CREEK DRIVE

FORT MYERS FLORIDA 33908

Incorporator Signature: DAVID A OWENS

Article VII

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

Title: PST
DAVID A OWENS
12853 BANYAN CREEK DRIVE
FORT MYERS, FL. 33908

Title: AS
JACQUELINE OWENS
12853 BANYAN CREEK DRIVE
FORT MYERS, FL. 33908

Article VIII

The effective date for this corporation shall be:

01/31/2008