

**Electronic Articles of Incorporation
For**

P11000017302
FILED
February 17, 2011
Sec. Of State
jahickman

UNITED TAX PRACTITIONERS, 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:

UNITED TAX PRACTITIONERS, INC.

Article II

The principal place of business address:

5600 N FLAGLER DRIVE
WEST PALM BEACH, FL. US 33407

The mailing address of the corporation is:

PO BOX 18654
WEST PALM BEACH, FL. 33406

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:

10000

Article V

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

WILLIAM F FRANCIS
5600 N FLAGLER DRIVE
PH 203
WEST PALM BEACH, FL. 33407

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

Registered Agent Signature: WILLIAM K. FRANCIS

Article VI

The name and address of the incorporator is:

WILLIAM K. FRANCIS
5600 N FLAGLER DRIVE
PH 203
WEST PALM BEACH, FL 33407

Electronic Signature of Incorporator: WILLIAM K. FRANCIS

I am the incorporator submitting these Articles of Incorporation and affirm that the facts stated herein are true. I am aware that false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S. I understand the requirement to file an annual report between January 1st and May 1st in the calendar year following formation of this corporation and every year thereafter to maintain "active" status.

Article VII

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

Title: P
WILLIAM K FRANCIS
PO BOX 18654
WEST PALM BEACH, FL. 33406 US

Title: VP
MELISSA A WALSH
PO BOX 18654
WEST PALM BEACH, FL. 33406 US

Title: ED
WILLIAM T LANCASTER SR.
PO BOX 18654
WEST PALM BEACH, FL. 33406 US

Title: ED
JEFFREY J FRANCIS
PO BOX 18654
WEST PALM BEACH, FL. 33406 US

Article VIII

The effective date for this corporation shall be:

02/15/2011