Electronic Articles of Incorporation For

P11000080888 FILED September 14, 2011 Sec. Of State jshivers

PENSION AND TAX ADVISORS, 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:

PENSION AND TAX ADVISORS, INC.

Article II

The principal place of business address:

306 MARSHALL STREET CLEARWATER, FL. 33755

The mailing address of the corporation is:

880 APOLLO STREET 139 EL SEGUNDO, CA. 90245

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: 75000

Article V

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

PFM INVESTMENTS, LLC 306 MARSHALL STREET CLEARWATER, FL. 33755

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

Registered Agent Signature: ANDY POWELL

Article VI

The name and address of the incorporator is:

ANDY POWELL 880 APOLLO STREET 139 EL SEGUNDO, CA 90245 P11000080888 FILED September 14, 2011 Sec. Of State jshivers

Electronic Signature of Incorporator: ANDY POWELL

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 ANDY POWELL 880 APOLLO STREET, SUITE 139 EL SEGUNDO, CA. 90245

Title: S JULIE POWELL 880 APOLLO STREET, SUITE 139 EL SEGUNDO, CA. 90245

Title: T ANDY POWELL 880 APOLLO STREET, SUITE 139 EL SEGUNDO, CA. 90245

Article VIII

The effective date for this corporation shall be:

09/12/2011