

**Electronic Articles of Incorporation
For**

P06000118196
FILED
September 13, 2006
Sec. Of State
jshivers

GUARDIAN TAX SOLUTIONS, 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:

GUARDIAN TAX SOLUTIONS, INC.

Article II

The principal place of business address:

500 NORTH DRIVE
SUITE 5
MELBOURNE, FL. US 32934

The mailing address of the corporation is:

P.O. BOX 780837
SEBASTIAN, FL. US 32978

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:

1000

Article V

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

JAMES R STANLEY
838 BARKER STREET
SEBASTIAN, FL. 32958

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

P06000118196
FILED
September 13, 2006
Sec. Of State
jshivers

Registered Agent Signature: JAMES R. STANLEY

Article VI

The name and address of the incorporator is:

JAMES R. STANLEY
838 BARKER STREET

SEBASTIAN, FL 32958

Incorporator Signature: JAMES R. STANLEY

Article VII

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

Title: P
DEBRA JOHNSON
1558 ESTERBOOK
SEBASTIAN, FL. 32958

Title: VP
RICHARD THURSTON
1268 LARKSPUR ST.
SEBASTIAN, FL. 32958 US

Title: VP
RICHARD LEHRFELD
1412 W. ISLAND CLUB SQUARE
VERO BEACH, FL. 32960 US

Title: T
JAMES STANLEY
838 BARKER STREET
SEBASTIAN, FL. 32958 US

Article VIII

The effective date for this corporation shall be:

09/13/2006