

**Electronic Articles of Incorporation  
For**

P10000022460  
FILED  
March 12, 2010  
Sec. Of State  
nhaney

ACA TAX GROUP, 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:

ACA TAX GROUP, INC.

**Article II**

The principal place of business address:

132 VIA VERDE WAY  
PALM BEACH GARDENS, FL. 33418

The mailing address of the corporation is:

P.O. BOX 31508  
PALM BEACH GARDENS, FL. 33420

**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:

STRATEGIC DEVELOPMENT HOLDINGS, INC.  
905 SAMAR ROAD  
COCOA BEACH, FL. 32931

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

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Registered Agent Signature: WILLIAM K. FRANCIS

### **Article VI**

The name and address of the incorporator is:

KRISTEN M. NUSS  
132 VIA VERDE WAY

PALM BEACH GARDENS, FL 33418

Incorporator Signature: KRISTEN M. NUSS

### **Article VII**

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

Title: PRES  
KRISTEN M NUSS  
132 VIA VERDE WAY  
PALM BEACH GARDENS, FL. 33418

### **Article VIII**

The effective date for this corporation shall be:

03/05/2010