

**Electronic Articles of Incorporation  
For**

P10000032038  
FILED  
April 13, 2010  
Sec. Of State  
Ipooe

GMACC ACCOUNTING AND INCOME TAXES 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:

GMACC ACCOUNTING AND INCOME TAXES INC.

**Article II**

The principal place of business address:

25498 RAMPART BOULEVARD  
PUNTA GORDA, FL. 33983

The mailing address of the corporation is:

25498 RAMPART BOULEVARD  
PUNTA GORDA, FL. 33983

**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:

100

**Article V**

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

GERALD ESTEL  
25498 RAMPART BOULEVARD  
PUNTA GORDA, FL. 33983

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

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Registered Agent Signature: GERALD ESTEL

### **Article VI**

The name and address of the incorporator is:

GERALD ESTEL  
25498 RAMPART BOULEVARD

PUNTA GORDA, FL 33983

Incorporator Signature: GERALD ESTEL

### **Article VII**

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

Title: P  
GERALD ESTEL  
25498 RAMPART BOULEVARD  
PUNTA GORDA, FL. 33983