

**Electronic Articles of Incorporation
For**

P11000057110
FILED
June 20, 2011
Sec. Of State
scollins

WALTERS 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:

WALTERS TAX GROUP INC.

Article II

The principal place of business address:

3111 W. DR. MLK BLVD.
SUITE 100
TAMPA, FL. 33607

The mailing address of the corporation is:

3111 W. DR. MLK BLVD.
SUITE 100
TAMPA, FL. 33607

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:

1200

Article V

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

DONALD H TILLER III
301 CLEMATIS STREET
SUITE 3000
WEST PALM BEACH, FL. 33401

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

Registered Agent Signature: DONALD H. TILLER III

Article VI

The name and address of the incorporator is:

DONALD H. TILLER III
301 CLEMATIS STREET
SUITE 3000
WEST PALM BEACH, FLORIDA 33401

Electronic Signature of Incorporator: DONALD H. TILLER III

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: D
DONALD H TILLER III
301 CLEMATIS STREET, SUITE 3000
WEST PALM BEACH, FL. 33401 US

Title: D
JOHN S O'CONNOR
195 PRINCE STREET
NEW YORK, NY. 10012 US

Title: D, P
RONALD J WALTERS
14599 TIMBER POINT
ALPHARETTA, GA. 30004 US

Article VIII

The effective date for this corporation shall be:

06/25/2011