

**Electronic Articles of Organization
For
Florida Limited Liability Company**

L03000001402
FILED 8:00 AM
January 13, 2003
Sec. Of State

Article I

The name of the Limited Liability Company is:

FLORIDA TAX ADVISORY SERVICES GROUP, LLC

Article II

The street address of the principal office of the Limited Liability Company is:

7177 INTERNATIONAL COURT
HOMOSASSA, FL. 34446

The mailing address of the Limited Liability Company is:

7177 INTERNATIONAL COURT
HOMOSASSA, FL. 34446

Article III

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

THOMAS S HOGAN JR
20 SOUTH BROAD STREET
BROOKSVILLE, FL. 34601

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Registered Agent Signature: THOMAS S. HOGAN, JR.

Article IV

The name and address of managing members/managers are:

Title: MGRM
WILLIAM S GARDNER
7177 INTERNATIONAL COURT
HOMOSASSA, FL. 34446

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Signature of member or an authorized representative of a member

Signature: WILLIAM S. GARDNER