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From: Account Name : JORGE L. GURIAN P.A.
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**FLORIDA LIMITED LIABILITY CO.
CJS TAX CONSULTING SERVICES LLC**

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**Articles of Organization for CJS TAX CONSULTING SERVICES LLC
a Florida Limited Liability Company (FS § 608.407)**

The undersigned, desiring to form a limited liability company under and pursuant to Florida Statute 608 entitled the Florida Limited Liability Company Act, do hereby adopt the following Articles of Organization for such company:

1. **Name.** The name of this company shall be: CJS TAX CONSULTING SERVICES LLC

2. **Mailing Address.** The mailing address and the street address of the principal office of the limited liability company shall be: 2665 South Bayshore Drive, Suite 800, Coconut Grove, Florida 33133.

3. **Duration/Continuation.** The period of this company's duration shall be *perpetual* unless terminated by the unanimous written agreement of all members or by the death, retirement resignation, expulsion, bankruptcy or dissolution of a member or upon the occurrence of any other event which terminates the continued membership of a member, unless the business of the company is continued by the consent of all the remaining members, or by amendment of these Articles of Organization providing for the continued existence of the company subsequent to the foregoing events.

4. **Managing Members:** The name and address of the individuals who will serve as managing members are as follows:

Jorge L. Gurian, Carlos J. Villanueva, and Sandra P. Penagos
2665 South Bayshore Drive, Suite 800
Coconut Grove, FL 33133

5. **Registered Agent and Office.** The name and street address of the initial registered agent and office for this company is as follows: Jorge L. Gurian, 2665 South Bayshore Drive, Suite 800, Coconut Grove, Florida 33133.

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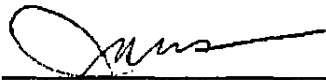
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6. Admission of Additional Members; and Terms and Conditions of such Admissions: Additional Members may be admitted upon the approval of a majority of the Members of the Company, upon receiving the written application of such new Member, and in the manner set forth in the Bylaws of this Company.

7. Right to Continue Business. The remaining members may continue the Business on the death, retirement, resignation, expulsion, bankruptcy, or dissolution of a member of the occurrence of any other event which terminates the continued membership of a member in the company.


8. Management of Company. The business of the Company shall be managed by the *Managing Member*. The name and address of the *Managing Member* is set forth above in Article 4.

IN WITNESS WHEREOF, the undersigned Incorporator(s), through their authorized representative, have hereunto set their hands and seals this 4th day of February, 2013.



JORGE L. GURIAN
AUTHORIZED REPRESENTATIVE

Having been named as Registered Agent and to accept service of process for the above stated Limited Liability Company, 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



JORGE L. GURIAN

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**CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT/REGISTERED OFFICE**

PURSUANT TO THE PROVISIONS OF SECTION 608.415 OR 608.507, FLORIDA STATUTES, THE UNDERSIGNED LIMITED LIABILITY COMPANY SUBMITS THE FOLLOWING STATEMENT TO DESIGNATE A REGISTERED OFFICE AND A REGISTERED AGENT IN THE STATE OF FLORIDA.

1. The name of the limited liability company is: CJS TAX CONSULTING SERVICES LLC

2. The name and the Florida street address of the registered agent are:

Jorge L. Gurian
2665 South Bayshore Drive
Suite 800
Coconut Grove, Florida 33133

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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.



JORGE L. GURIAN

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