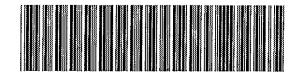
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SECRETARY OF SHATE

THERREL BAISDEN, P.A.

ATTORNEYS AT LAW
SUNTRUST INTERNATIONAL CENTER
ONE SOUTHEAST 3#0 AVENUE
SUITE 2400

NICHOLAS M. DANIELS DAVID DARLOW JONATHAN FEUERMAN MARK M. HASNER ELLEN ROSE FRED R. STANTON Miami, Florida 33131 Telephone (305) 371-5758 Fax (305) 371-3178 E-MAL: admin@tb-law.com

December 16, 2002

VIA FEDERAL EXPRESS

Secretary of State Division of Corporations 409 East Gaines Street Tallahassee, Florida 32399

> Re: Best Tax Center Main St., LLC Our File No. 202323

Gentlemen:

Enclosed herein are the original Articles of Organization for the captioned limited liability company. We enclose a check in the amount of \$130.00 to cover the following costs:

Filing Fee for Limited Liability Company	\$100.00
Registered Agent Designation	25.00
Certificate of Status	5.00
Total for Limited Liability Company	\$130.00

Please return a certificate of status with your recording date acknowledging the filing of the documents to the undersigned.

With kindest regards,

Very truly yours,

THERREL BAISDEN,

Mark M. Wasner

MMH:1c Encl.

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ARTICLES OF ORGANIZATION FOR BEST TAX CENTER MAIN ST., LLC

ARTICLE I

The name of the Limited Liability Company is **BEST TAX CENTER**MAIN ST., LLC.

ARTICLE II

Address

The mailing address and street address of the principal office of the Limited Liability Company is: c/o Generic Insurance Agencies of North Central Florida, Inc., 330 N.E. 39th Avenue, Spite B, Gainesville, Florida 32609.

ARTICLE III Duration

This period of duration for the Limited Liability ompany shall be: PERPETUAL.

ARTICLE IV Purpose

This Limited Liability Company is organized for the purpose of transacting any or all lawful business for which limited liability companies may be organized under the Florida Limited Liability Company Act.

ARTICLE V Registered Agent

The street address of the initial registered office of the Limited Liability Company shall be Therrel Baisden, P.A., SunTrust International Center, One S.E. 3rd Avenue, Suite 2400, Miami, Florida 33131 and the name of the initial registered agent of the Limited Liability Company at that address is Mark M. Hasner, Esq.

ARTICLE VI

Manager-Managed Company

The Limited Liability Company is to be managed by one or more managers and is therefore a manager-managed company.

MARK M. HABYER, autho

representative

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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 DESIGNATED A REGISTERED OFFICE AND REGISTERED AGENT IN THE STATE OF FLORIDA.

- 1. The name of the Limited Liability Company is **BEST TAX CENTER**MAIN ST., LLC.
- 2. The name and the Florida street address of the registered agent and office are:

Mark M. Hasner, Esquire Therrel Baisden, P.A. SunTrust International Center One S.E. 3rd Avenue, Suite 2400 Miami, Florida 33131

Having been named as registered agent and to accept spring 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 as provided for in Chapter 608, F.S.

Mark M. Hasner

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