L00 BAKLY 3 DAVIES 0 14092

TELEPHONE (352) 375 - 1616

FAX (352) 335 - 8448

MILTON H. BAXLEY II FEDERAL TAXATION PERSONAL INJURY AND WRONGFUL DEATH TRIAL PRACTICE

October 24, 2000

KAREN K. DANIELS FEDERAL TAXATION PERSONAL INJURY AND WRONGFUL DEATH WORKMANS' COMPENSATION

MEMBER OF THE CEORGIA BAR

Honorable Katherine Harris Secretary of State State of Florida The Capitol Tallahassee, Florida 32339-0001

600003454676--6 -11/07/00--01036--005 ****130.00 *****130.00

Re: Articles of Organization of American Tax Consultants of Florida, L.L.C.

Dear Ms. Harris:

I am enclosing the following:

- 1. Articles of Organization of American Tax Consultants of Florida, together with a Certificate of Designation of Registered Agent; and
 - 2. A United States Postal Money Order in the amount of \$130.00 to cover filing feesi

Please file the enclosed Articles of Organization at the earliest possible time and send your confirmation to me. If you require anything else to effectively establish the above referenced limited liability company, please advise me immediately.

Very truly yours,

Enclosures

cc: Joey K. Lansing

Karen K. Daniels

OR

ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY COMPANY

ARTICLE I

The name of the Limited Liability Company is:

American Tax Consultants of Florida, L.L.C.

ARTICLE II

The mailing address and street address of the principle office of the limited liability company is:

Mailing and Street Address:

c/o Post Office Box 689 9770 North Applegate Road Grants Pass, Oregon 97527

ARTICLE III

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

Joey K. Lansing c/o 1275 Johns Circle Merritt Island, Florida [32953]

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 provision of all state 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..

Lansing, Registered Agent

OR NOV -7 PM 5: 00
SECRETARY OF STATE
OF TABLES
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ARTICLE IV - Management (Check box if applicable)

The limited liability company is to be managed by one manager or more managers and is, therefore, a manager - managed company.

Joey K. Lansing - Managing Member

) NOV -7 PM 5: OC CRETARY OF STATE