L02000005448

March 4 ____, 2002

Florida Department of State Division of Corporations New Filing Section 409 East Gaines Street Tallahassee, Florida 32399

EFFECTIVE DATE

000005044720--0° -03/06/02--01014--002 ****130.00 ****130.00

Re: TAX & ACCOUNTING SOLUTIONS, LLC.; New Filing; Filing Fees.

Dear Section Clerk:

Please find enclosed:

- 1. An original executed Articles of Organization for the above-named Florida entity;
- 2. A conformed copy of the Articles of Organization, as requested;
- 3. Check # 3 (c) in the amount of \$130.00 to cover the Filing Fee (\$100.00), Registered Agent Fee (\$25.00), and certificate of status fee (\$5.00).

Please show the Filing Date as March 4, 2002 as per Article III of the Articles and Fla. Stat. §608.409(1).

Please file the Articles and return a conformed copy of them to me at the above address. If you have any questions, please call collect. I will accept the charges.

Thanks for your help and cooperation.

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Sincerely,

Wendi D. Stroemer

Encl.

cc: James M. Costello, Esq.

ARTICLES OF ORGANIZATION OF TAX & ACCOUNTING SOLUTIONS, L.L.C.

The undersigned, for the purpose of forming a limited liability company under the Florida Limited Liability Company Act, Fla. Stat. Chapter 608, hereby make, acknowledge, and file the following Articles of Organization.

ARTICLE I -- NAME

The name of the limited liability company shall be TAX & ACCOUNTING SOLUTIONS, LLC.

ARTICLE II -- ADDRESS

The mailing address and street address of the principal office of the company shall be 15881 Shamrock Drive, Fort Myers, Florida 33912.

ARTICLE III -- DURATION

The company shall commence its existence on the date these articles of organization are executed by the members. The company's existence shall be perpetual, unless the company is earlier dissolved as provided in these articles of organization.

ARTICLE IV -- REGISTERED OFFICE AND AGENT

The name and street address of the registered agent and registered office of the company in the State of Florida is WENDI D. STROEMER at 15881 Shamrock Drive, Fort Myers, Florida 33912.

ARTICLE V -- CAPITAL CONTRIBUTIONS

The members of the company shall contribute to the capital of the company the cash of property set forth in a written subscription agreement.

ARTICLE VI -- ADDITIONAL CAPITAL CONTRIBUTIONS

Each member shall make additional capital contributions to the company only on the unanimous consent of all the members.

ARTICLE VII -- ADMISSION OF NEW MEMBERS

No additional members shall be admitted to the company except with the unanimous written consent of all the members of the company and on such terms and conditions as shall be determined by all the members. A member may transfer his or her interest in the company as set forth in the regulations of the company, but the transferee shall have no right to participate in the management of the business and affairs of the company or become a member unless all the other members of the company other than the member proposing to dispose of his or her interest approve of the proposed transfer by unanimous written consent.

ARTICLE VIII -- TERMINATION OF EXISTENCE

The company shall be dissolved on the death, bankruptcy, or dissolution of a member or manager, or on the occurrence of any other event that terminates the continued membership of a member in the company, unless the business of the company is continued by the consent of all the remaining members, provided there is at least one remaining member.

ARTICLE IX -- MANAGEMENT

The company shall be managed by the members in accordance with regulations adopted by the members for the management of the business and affairs of the company. These regulations may contain any provisions for the regulation and management of the affairs of the company not inconsistent with law or these articles of organization. The names and address of the members of the company are:

NAME	ADDRESS		<u>~</u>	F
BECKY J. TUSCAN	21131 Captain Nelson Court, Alva, Florida 33920	1807. 1850.	-	
WENDID STROEMER	15881 Shamrock Drive Fort Myers Florida 33912	20	\sim	

IN WITNESS WHEREOF, the undersigned member/organizer has made and/subscribed these articles of organization at Fort Myers, Lee County, Florida this _____ day of March, 2002.

WENDI D. STROEMER, Member/Organizer

STATE OF FLORIDA)

SCOUNTY OF LEE

Sworn to (or affirmed) and subscribed before me this ______ day of March, 2002, by Wendi D. Stroemer, who is personally known to me or who has produced identification of:

KATHLEEN BOYD
Notary Public, State of Florida
Notary Public, State of Florida

My comm. expires Sept. 3, 2004 No. CC938067

ACCEPTANCE OF REGISTERED AGENT

Public: State of Florida At Large

The undersigned, being the person named in the articles of organization of TAX & ACCOUNTING SOLUTIONS, L.L.C., as the registered agent of this limited liability company, hereby consents to accept service of process for the above stated company at the place designated in the articles of organization, and accepts the appointment as registered agent and agrees to act in this capacity. The undersigned further agrees to comply with the provisions of all statutes relating to the proper and complete performance of his or her duties, and is familiar with and accept the obligations of the position of registered agent under Florida Statutes Chapter 608.

WENDI D. STROEMER. Registered Agent