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PRIVACY POLICY DISCLOSURE REQUIRED BY THE GRAMM-LEACH-BAILEY ACT

We do not disclose any non-public personal information about our customers of former customers to anyone, except as instructed to do so by such customers, or as required by law. We restrict to non-public personal information to those professionals necessary to prepare tax returns and financial compilations. We maintain physical, electronic and procedural safeguards to protect your non-public information. As tax preparers, we are prohibited by the 26 USC 7216 from disclosing your income tax return information without your consent, other than for the specific purpose of preparing, assisting in preparing or obtaining and providing services in connection with the preparation of an income tax return for you.

June 6, 2002

Florida Department of State P.O. Box 6327 Tallahassee, FL 32314

Subject: Filing of the articles of organization

To Whom It May Concern:

LOZ-14433

The authorized representative delivers the original and a copy of these articles of organization for a Florida Domestic Profit Limited Liability Company (LLC) with the appropriate filing fee.

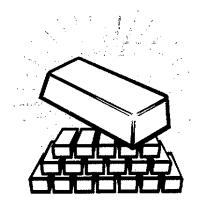
John J. Malerba, CEO, Jumpingjaxtax.com, Inc., Authorized Representative 900005728869--9 -06/10/02--01065--003 *****125.00 ****125.00

EFFECTIVE DATE

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Articles of Organization For SERIOUS BUSINESS, LLC

(A Florida Domestic Profit Limited Liability Company)



SECRETARY OF STATE OF CORPORATIONS

- 1.0 Delivery of the Articles of Organization to the Florida Department of State
- 1.1 The authorized representative of the single member, Jumpingjaxtax.com, Inc., delivers these Articles of Organization for a Florida Domestic Profit Limited Liability Company following F.S.A. § 608.4081.
- 2.0 The Name of this Florida Domestic Profit Limited Liability Company
- 2.1 The name of this Florida Domestic Profit Limited Liability Company is SERIOUS BUSINESS, LLC.
- 3.0 The Mailing Address and Street Address of the Principle Office of this Florida Domestic Profit Limited Liability Company
- The **mailing address** of the principal office of this Florida Domestic Profit Limited Liability Company **is 1940 HARRISON ST., STE. 201-B, HOLLYWOOD, FL 33020-5072.**
- 3.2
 3.3 The street address of the principal office of this Florida Domestic Profit Limited Liability Company is 5427 NW 122 AV, CORAL SPRINGS, FL 33076-3639.
- 4.0 The Name and Street Address of the Initial Registered Agent of this Florida Domestic Profit Limited Liability Company
- 4.1 The name of the initial registered agent of this Florida Domestic Profit Limited Liability Company is **JUMPINGJAXTAX.COM**, **INC.**
- 4.2 The street address of the initial registered agent of this Florida Domestic Profit Limited Liability Company is 1940 HARRISON ST., STE. 201-B, HOLLYWOOD, FL 33020-5072.
- As registered agent, Jumpingjaxtax.com, Inc. accepts service of process for the above Florida Domestic Profit Limited Liability Company at the street address designated in these articles of organization. It accepts this appointment and agrees to act in this capacity. It further agrees to comply with the provisions of the Florida Limited Liability Company Act

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relating to the proper and complete performance of its duties. Jumpingjaxtax.com, Inc. is familiar with and accepts the obligations of registered agent for this Florida Domestic Profit Limited Liability Company.

John J. Walerba, CEO, Jumpingjaxtax.com, Inc., Registered Agent

5.0 Management

- 5.1 This Florida Domestic Profit Limited Liability Company is manager-managed.
- 5.2 **RICHARD DAILY IS APPOINTED MANAGER** of this Florida Domestic Profit Limited Liability Company by the consent of the majority-in-interest of members following F.S.A. § 608.4236.
- 5.3 Richard Daily shall remain manager of this limited liability company until another manager is appointed by consent of the majority-in-interest of the members.
- Action requiring the consent of members under the Florida Limited Liability Company Act shall be taken without a meeting subject to the limitations of F.S.A. § 608.4235 and § 608.422(5).
- 5.5 There is no required annual meeting of the members or managers.
- 5.6 A manager owes a duty of loyalty as required by F.S.A. § 608.4225.
- 5.7 If a manager is not a member, then the manager must have the approval of the majority interest of the members to carry on the business of this limited liability company.
- 6.0 The Effective Time and Date of Commencement of this Florida Domestic Profit Limited Liability Company
- The effective time and date of commencement of this Florida Domestic Profit Limited Liability Company's existence is **July 1, 2002**, pursuant to F.S.A. § 608.409(2).
- 7.0 Indemnification of Members, Managers, Registered Agents, Authorized Representatives, Employees, or Other Agents of the Florida Domestic Profit Limited Liability Company
- 7.1 This Florida Domestic Profit Limited Liability Company shall indemnify and hold harmless any member, any manager, any registered agent, any authorized representative, any employee or any other agent from and against all claims and demands whatsoever.
- However, indemnification shall not be made to or on behalf of any member, any manager, any registered agent, any authorized representative, any employee, or any other agent if a judgment or other final adjudication establishes the actions, or omissions to act, of such member, manager, registered agent, authorized representative, employee, or other agent were material to the cause of action so adjudicated and constitute a violation of criminal law, unless the member, the manager, the registered agent, the authorized representative, the employee, or the other agent had no reasonable cause to believe such conduct was unlawful; a transaction from which the member, the manager, the registered agent, the authorized representative, the employee, or the other agent derived an improper personal benefit; or willful misconduct or a conscious disregard for the best interests of the Limited Liability Company in a proceeding by or in the right of the Limited Liability Company to procure a judgment in it favor or in a proceeding by or in the right of a member; or in the case of a

manager, a circumstance under which the liability provisions of F.S.A. § 608.426 are applicable.

8.0 Execution by the Authorized Representative of a Member

- 8.1 The sole member of this Florida Domestic Profit Limited Liability Company appointed Jumpingjaxtax.com, Inc. as the authorized representative for this Florida Domestic Profit Limited Liability Company under F.S.A. § 608.4236.
- Jumpingjaxtax.com, Inc., of 1940 Harrison St., Ste. 201-B, Hollywood, FL 33020-5072, as authorized representative of the member, executes these Articles of Organization for this Florida Domestic Profit Limited Liability Company following F.S.A. § 608.407.
- This Florida Domestic Profit Limited Liability Company has substantially complied with the requirements of F.S.A. § 608.409(4).
- The execution of this document constitutes an affirmation under penalties of perjury that the facts stated herein are true, pursuant to F.S.A. § 608.408(3).

John J/Malerba, CEO, Jumpingjaxtax.com, Inc., Authorized Representative

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