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Jumping Jax Tax, Inc.
1940 Harrison St., Ste. 201-B
Hollywood, FL 33020-5072
 (954) 927-6988 or (800) 203-2347
 Fax (800) 859-8215
 jack@jumpingjastax.com



Jumping Jax TaxSM

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OUR GUARANTEE

We will represent you for free within 3 years from the filing date of any tax return we originally prepare, including extensions of time to file BUT NOT EXTENSIONS OF TIME TO PAY TAX, should the Internal Revenue Service or state revenue service audit your tax return. This offer does not extend to tax returns we did not originally prepare such as amended tax returns. We do not assure the outcome of any audit.

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

We do not disclose any private personal information about our customers or former customers to anyone, except as instructed to do so by such customers, or as required by law. We restrict to private personal information to those professionals necessary to prepare tax returns and financial compilations. We maintain physical, electronic and procedural safeguards to protect your private information. As tax preparers, we are prohibited by the Title 26 of the United States Code, Section 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.

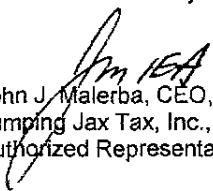
23 January 2003

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

Subject: Filing of the articles of organization

To Whom It May Concern:

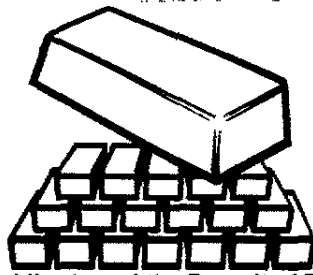
The authorized representative delivers the original and a copy of these articles of organization for a Florida Domestic Profit Limited Liability Company (LLC) with the appropriate filing fee.


 John J. Malerba, CEO,
 Jumping Jax Tax, Inc.,
 Authorized Representative

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 STATE OF FLORIDA
 TALLAHASSEE, FLORIDA

Articles of Organization For Elite Property Management, LLC

(A Florida Domestic Profit Limited Liability Company)



"Life, Liberty and the Pursuit of Profit"

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TALLAHASSEE, FLORIDA

Article I. Delivery of the Articles of Organization to the Florida Department of State

Section 1.01 The Members delegated the Authorized Representative, Jumping Jax Tax, Inc., to deliver the Articles of Organization for a Florida Domestic Profit Limited Liability Company following Florida Statute 608.4081.

Article II. The Name of this Florida Domestic Profit Limited Liability Company

Section 2.01 The name of this Florida Domestic Profit Limited Liability Company is **Elite Property Management, LLC**.

Article III. The Mailing Address and Street Address of the Principle Office of this Florida Domestic Profit Limited Liability Company

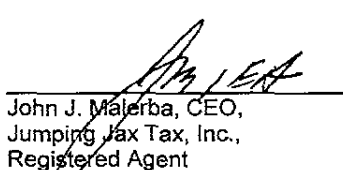
Section 3.01 The mailing address and street address of the principal office of this Florida Domestic Profit Limited Liability Company is **2601 North Hiatus Rd., PMB 126, Cooper City, FL 33026**.

Article IV. The Name and Street Address of the Initial Registered Agent of this Florida Domestic Profit Limited Liability Company

Section 4.01 The name of the initial registered agent of this Florida Domestic Profit Limited Liability Company is **Jumping Jax Tax, Inc.**

Section 4.02 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**.

Section 4.03 As registered agent, Jumping Jax Tax, 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 relating to the proper and complete performance of its duties. Jumping Jax Tax, Inc. is familiar with and accepts the obligations of registered agent for this Florida Domestic Profit Limited Liability Company.


John J. Malerba, CEO,
Jumping Jax Tax, Inc.,
Registered Agent

Article V. Management

Section 5.01 This Florida Domestic Profit Limited Liability Company is **manager-managed**.

Section 5.02 **Yvonne Evans is the Executive Manager** of this Florida Domestic Profit Limited Liability Company by delegation of the Members following Florida Statute 608.4236.

Section 5.03 Yvonne Evans shall remain the Executive Manager of this Limited Liability Company until another executive manager is appointed by the Majority-in-Interest of the Members.

Section 5.04 A manager owes a duty of loyalty as required by Florida Statute 608.4225.

Article VI. The Effective Time and Date of Commencement of this Florida Domestic Profit Limited Liability Company

Section 6.01 The effective time and date of commencement of this Florida Domestic Profit Limited Liability Company's existence is **1 FEBRUARY 2003**, pursuant to Florida Statute 608.409(2).

Article VII. The Duration of this Florida Domestic Profit Limited Liability Company.

Section 7.01 This company shall dissolve 31 January 2103 unless amended by a Supermajority of the Majority-in-Interest of the Members by 31 December 2102.

Article VIII. Indemnification of Members, Managers, Registered Agents, Authorized Representatives, Employees, or Other Agents of the Florida Domestic Profit Limited Liability Company

Section 8.01 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.

Section 8.02 However, indemnification shall not be made to or on behalf of any Member, any Manager, any Registered Agent, any Authorized Representative or any Employee if a judgment or other final adjudication establishes the actions, or omissions to act, of such Member, Manager, Registered Agent, Authorized Representative or Employee 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 or the Employee had no reasonable cause to believe such conduct was unlawful; a transaction from which the Member, the Manager, the Registered Agent, the Authorized Representative or the Employee 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 its 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 Florida Statute 608.426 are applicable.

Article IX. Execution by the Authorized Representative of the Members

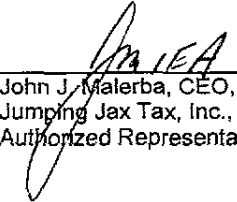
Section 9.01 The Members of this Florida Domestic Profit Limited Liability Company appointed Jumping Jax Tax, Inc. as the Authorized Representative for this Florida Domestic Profit Limited Liability Company under Florida Statute 608.4236.

Section 9.02 Jumping Jax Tax, 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 Florida Statute 608.407.

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Section 9.03 This Florida Domestic Profit Limited Liability Company has substantially complied with the requirements of Florida Statute 608.409(4).

Section 9.04 The execution of this document constitutes an affirmation under penalties of perjury that the facts stated herein are true, pursuant to Florida Statute 608.408(3).



John J. Malerba, CEO,
Jumping Jax Tax, Inc.,
Authorized Representative

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