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ACCOUNT NO. : 07210000032
REFERENCE: 019711 81579A
AUTHORIZATION :
COST LIMIT : \$ PPD
ORDER DATE: April 10, 2003
ORDER TIME : 10:34 AM
ORDER NO. : 019711-005
CUSTOMER NO: 81579A
CUSTOMER: L. A. Gornto, Jr., Esq Gornto & Gornto, P.a.
Suite 550 149 South Ridgewood Avenue Daytona, FL 32114
DOMESTIC FILING
149 South Ridgewood Avenue Daytona, FL 32114  DOMESTIC FILING  NAME: RETIREMENT TAX ADVISORS, LLC  PARTITION  REFERENT DATE:
EFFECTIVE DATE:
ARTICLES OF INCORPORATION CERTIFICATE OF LIMITED PARTNERSHIP XX ARTICLES OF ORGANIZATION
PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:
XX CERTIFIED COPY PLAIN STAMPED COPY CERTIFICATE OF GOOD STANDING
CONTACT PERSON: Susie Knight - EXT. 1156 EXAMINER'S INITIALS:

# ARTICLES OF ORGANIZATION of RETIREMENT TAX ADVISORS, LLC A Florida Limited Liability Company

#### ARTICLE 1 NAME

The name of this limited liability company is Retirement Tax Advisors, LLC.

### ARTICLE 2 PERIOD OF DURATION

The period of duration of this limited liability company is perpetual. The date and time at which the existence of this limited liability company begins is the date and time of filing of these articles of organization by the Department of State of the State of Florida.

### ARTICLE 3 PURPOSE

The purpose for which this limited liability company is organized is to engage in any oral all lawful acts or activities in which limited liability companies may engage under the Flotida Limited Liability Company Act or under the laws of any other jurisdictions in which the company may conduct business. This limited liability company shall be authorized to conduct and transact any business and engage in any activity that is either lawfully authorized or not prohibited by law and, by way of illustration and not limitation, to invest the funds of this limited liability company in real estate, mortgages, stocks, bonds or any other type of investments, and to own real and personal property necessary or appropriate for the conduct or transaction of any such business or activity; to do anything necessary and proper for the accomplishment or furtherance of any of the purposes of this limited liability company enumerated in these articles of organization or any amendment thereof, and to do any act necessary or incidental to the protection and benefit of this limited liability company; and in general, either alone or in association with other limited liability companies, corporations, partnerships, individuals, or other entities, to carry on any lawful pursuit necessary or incidental to the accomplishment or furtherance of the purposes of this limited liability company.

#### ARTICLE 4 PRINCIPAL OFFICE

The mailing address and street address of the principal office this limited liability company are as follows:

Mailing address:

2441 Bellevue Avenue

Daytona Beach, Florida 32114

Street address:

2441 Bellevue Avenue Daytona Beach, FL 32114

## ARTICLE 5 REGISTERED AGENT; REGISTERED OFFICE

The name and street address of the initial registered agent of this limited liability company in the State of Florida are as follows:

Name:

L. A. Gornto, Jr., Esq.

Street Address:

149 S. Ridgewood Avenue, Suite 550

Daytona Beach, FL 32114

ARTICLE 6
MANAGEMENT

The management of this limited liability company is reserved to its members and is therefore and member managed company. The name and address of the member who is to serve as initial managing member are as follows:

Name and Address:

DME Holdings, LLC 2441 Bellevue Avenue Daytona Beach, FL 32114

#### **EXECUTION**

The undersigned member of this limited liability company executes these articles organization this 9th day of April, 2003.

DME Holdings, LLC

Michael J. Panaggio, Manager

#### STATEMENT OF ACCEPTANCE OF APPOINTMENT AS REGISTERED AGENT

Having been appointed as registered agent for the above named limited liability company at the street address stated in the foregoing articles of organization, I hereby accept such appointment. I further state that I am familiar with and accept the obligations of that position.

Dated April 9, 2003.

L. A. Gornto, J.