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(Requestor's Name)

(Address)

(Address)

(City/State/Zip/Phone #)

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(Business Entity Name)

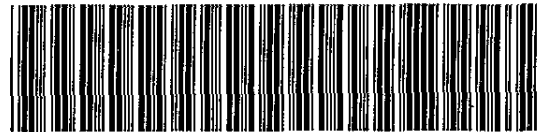
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DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

J. BRYAN MAY 14 2003



The Tax Academy, LLC

5301 Longley Lane, Suite D144
Reno, NV 89511
(800) 815-0301
(775) 562-2506
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May 5, 2003

Department of State
Division of Corporations
Corporate Filings
P.O. Box 6327
Tallahassee, FL 32314

Re: RNL Enterprise, LLC.

To Whom It May Concern:

Enclosed are the articles of organization for the above LLC. Please forward filed copy to:

ATTN: Ryan Gibson
5301 Longley Lane, Suite D145
Reno, NV 89511

Sincerely,

Ryan Gibson
The Tax Academy, LLC


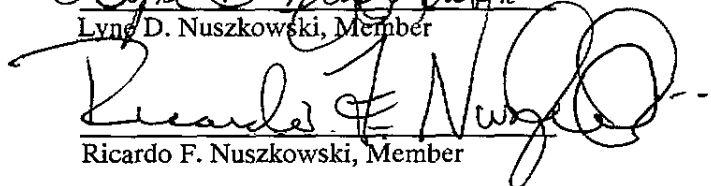
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**ARTICLES OF ORGANIZATION
FOR
RNL Enterprise, LLC.**

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DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

1. The Name of the Limited Liability Company is RNL Enterprise, LLC.
2. The purpose of the Limited Liability Company is to engage in any legal business activity.
3. The address of the Limited Liability Company is 1481 SW 159 Avenue, Pembroke Pines 33027 in the county of Broward.
4. The Registered agent of the Limited Liability Company is Lyne D. Nuskowski whose address is 1481 SW 159 Avenue, Pembroke Pines 33027 in the county of Broward.
5. The Limited Liability Company shall be managed by 2 members which are Ricardo F. Nuskowski and Lyne D. Nuskowski whose address is 1481 SW 159 Avenue, Pembroke Pines 33027 in the county of Broward.
6. Bankruptcy, Other Circumstances, and Involuntary Assignment by Manager. In the event a Manager's Interest is taken by levy, foreclosure, charging order, execution, or other similar proceeding, the LLC shall not dissolve. The assignee of that Manager's Interest shall receive only that Manager's rights to distributions of profits and losses of the LLC and shall, in no event, have the right to interfere in the management or the administration of the LLC business or affairs or to act as a Manager. The assignee shall only have the right to receive profits and losses attributable to the Manager's Interest in the LLC, and shall not be admitted as a Member or Manager of the LLC.
7. The duration of the Limited Liability Company is Perpetual.

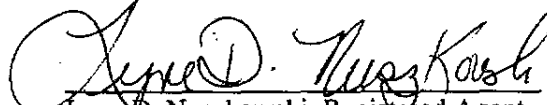
Dated this 5th day for May 2003.


Lyne D. Nuskowski, Member

Ricardo F. Nuskowski, Member

Certificate of Acceptance of Appointment of Registered Agent.

I, Lyne D. Nuskowski hereby accept appointment of Registered Agent of the above Limited Liability Company.

Dated: April 4th 2003


Lyne D. Nuskowski, Registered Agent