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TRANSMITTAL LETTER

FILED 03 AUG -4 PM 3: 57

LALI AHASSEE, FLORIDA

SUBJECT: Flagler Tax Advisory Group, LLC

(Name of Limited Liability Company)

The enclosed Articles of Organization and fee(s) are submitted for filing.

Please return all correspondence concerning this matter to the following:

Tance E. Roberts, Esq.

(Name of Person)

Registration Section

TO:

Law Offices of Ronald E. Clark
(Firm/Company)

PO Box 10 (Address)

Bunnell, FL 32110
(City/State and Zip Code)

For further information concerning this matter, please call:

Tance E. Roberts at (386) 437-5686

(Name of Person) (Area Code & Daytime Telephone Number)

STREET ADDRESS: Registration Section Division of Corporations 409 E. Gaines Street

Tallahassee, Florida 32399

Registration Section Division of Corporations P.O. Box 6327 Tallahassee, Florida 32314

MAILING ADDRESS:

ARTICLES OF ORGANIZATION

FILED 93 AUG -4 PM 3: 57

OF

FLAGLER TAX ADVISORY GROUP, LLC

TÁLLÁHÁSSEE, FLORIDA

The undersigned, as a member of FLAGLER TAX ADVISORY GROUP, LLC, submits the following Articles of Organization for the purpose of becoming a limited liability company under the laws of the State of Florida, providing for the formation, rights, privileges, and immunities of limited liability companies for profit. I further declare that the following Articles shall serve as the Charter and authority for the conduct of business of the limited liability company.

ARTICLE I. NAME AND PRINCIPAL OFFICE

The name of this limited liability company shall be FLAGLER TAX ADVISORY GROUP, LLC, and its principal office shall be located at 12 Office Park Drive, Palm Coast, FL, 32137, Flagler County, State of Florida, and the mailing address is the same, but it shall have the power and authority to move the principal place of business and establish branch offices at any other place or places as the members may designate.

ARTICLE II. REGISTERED OFFICE AND REGISTERED AGENT

The address of the initial registered office of the limited liability company is One Dondanville Road, CQ116, St. Augustine, FL, 32080, St. Johns County, State of Florida, and the mailing address is the same, and the name of the company's initial registered agent at that address is MICHAEL J. TESTONI.

ARTICLE III. MANAGER OR MANAGING MEMBER

The name and address of each Manager or Managing Member is as follows:

Title: - Name and Address:

MGRM Michael J. Testoni
One Dondanville Road-CQ116
St. Augustine, FL 32080

MGRM

Lynn Wolfe

FILED

918 N. 21st St.

Jacksonville Beach, FL 32256 -4 PH

MGRM

Arleigh C. Merrill

TALLAHASSEE, FL

3805 University Blvd W

Jacksonville, FL 321217

MGRM

Flagler Financial, Inc. 12 Office Park Drive

Palm Coast, FL 32137

Executed by the undersigned at St. Augustine, St. Johns County, Florida, on the ____ day of P. (2003.

STATEMENT DESIGNATING REGISTERED AGENT AND OFFICE FILED

STATE OF FLORIDA COUNTY OF ST. JOHNS 03 AUG -4 PM 3: 57

WAR LAND OF STATE

Pursuant to the provisions of Sections 608.415 of Limited Liability Company Act, the limited liability company identified below submits the following statement in designating its registered office and registered agent in the State of Florida.

The name of the limited liability company is FLAGLER TAX ADVISORY GROUP, LLC

The name of the registered agent for FLAGLER TAX ADVISORY GROUP, LLC is MICHAEL J. TESTONI and the street address where the agent is located is One Dondanville Road, CQ116, St. Augustine, FL, 32080.

This statement is to acknowledge that, as indicated above, FLAGLER TAX ADVISORY GROUP, LLC has appointed me, MICHAEL J. TESTONI, as its registered agent to accept service of process for the company at the place designated above in this certificate. I accept this appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position, as registered agent.

Dated the ____ day of August MICHAEL J.

The foregoing instrument was acknowledged before me this /st day of August , 2003, by Michael J. Testoni, agent on behalf of FLAGLER TAX ADVISORY GROUP, LIC, a limited liability company. He is personally known to me or provided as identification.

Karen J Van Opdorp

