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Ameritax of Florida, Inc.
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(904)-794-1099

(City/State/Zip/Phone #)

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(Business Entity Name)

(Document Number)

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EFFECTIVE DATE

01/12/04

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2004 JAN 12 PM 1:46
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

J. BRYAN JAN 20 2004

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DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

CERTIFICATE OF CONVERSION

Pursuant to section 608.439, Florida Statutes, the following unincorporated business entity hereby submits the attached articles of organization and this certificate of conversion to convert to a Florida limited liability company:

FIRST: The name of the unincorporated business immediately prior to filing this document was:

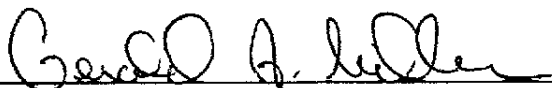
Tri County Lawn Management

SECOND: The date on which and the jurisdiction in which the unincorporated business was first created or otherwise came into being are:

- A. Date: September, 2001
- B. Jurisdiction: St. Johns Cnty
- C. If different from the above noted jurisdiction, the jurisdiction immediately prior to its conversion: _____

THIRD: The name of the limited liability company as set forth in the attached articles of organization is:

Tri County Lawn Management, LLC



Signature of a Member or an Authorized Representative of a Member
(In accordance with section 608.408(3), Florida Statutes, the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true.)

Gerald A. Miller

Typed or Printed Name of Signee

FILING FEES:

\$100.00 Filing Fee for Articles of Organization
\$ 25.00 Filing Fee for Registered Agent Designation
\$ 25.00 Filing Fee for Certificate of Conversion
\$ 30.00 Certified Copy (optional)
\$ 5.00 Certificate of Status (optional)

(Note: Section 608.439, F.S., does not provide for a corporation to convert to a limited liability company.)

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TALLAHASSEE, FLORIDA

**ARTICLES OF ORGANIZATION
FOR
FLORIDA LIMITED LIABILITY COMPANY**

ARTICLE I – Name:

The name of the Limited Liability Company is:

Tri County Lawn Management, LLC

EFFECTIVE DATE
01/12/04

ARTICLE II – Address:

The mailing address and the street address of the principal office of the Limited Liability Company is:

Principal Office Address and Mailing Address:

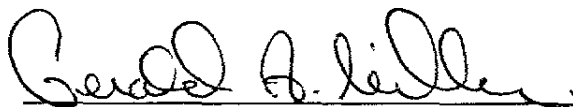
4048 Rose Street
Elkton, Florida, 32033

ARTICLE III – Registered Agent, Registered Office, & Registered Agent's Signature:

The name and the Florida street address of the registered agent are:

Gerald A. Miller
4048 Rose Street
Elkton, Florida, 32033

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this certificate, I hereby accept the 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 as provided for in Chapter 608, Florida Statutes.



Registered Agent's Signature

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TALLAHASSEE, FLORIDA

ARTICLE IV – Manager or Managing Member:

The name and address of the Managing Member is as follows:

Title:

Name and Address:

MGRM

Gerald A. Miller
4048 Rose Street
Elkton, Florida, 32033

ARTICLE V – Effective Date:

The effective date of organization is January 12, 2004

REQUIRED SIGNATURE:



Signature of Managing Member

(In accordance with section 608.408(3), Florida Statutes, the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true.)

Gerald A. Miller

Typed or printed name of signer