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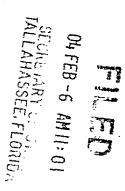
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207 N Gilbert Rd, Ste 210L Gilbert, AZ 85234 (800) 815-0301 (480) 452-0568 Fax http://www.thetaxacademy.com



PLEASE RETURN A FILED COPY TO:

The Tax Academy, LLC.
Attn: Ryan Gibson
207 N Gilbert Rd, Ste 210L
Gilbert, AZ 85234

ARTICLES OF ORGANIZATION FOR SUN AND MOON'S, LLC.

- 1. The name of the Limited Liability Company is Sun and Moon's, 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 4446 Deep River Way East, Jacksonville, Florida 32224 in the county of Duval.
- 4. The registered agent of the Limited Liability Company is Michael S. Wright whose address is 4446 Deep River Way East, Jacksonville, Florida 32224 in the county of Duval
- 5. The Limited Liability Company shall be managed by 2 members, Michael S. Wright and Eileen M. Wright who both reside at 4446 Deep River Way East, Jacksonville, Florida 32224 in the county of Duval
- 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 the 15th day of January 2004.

Michael S. Wright, Member

Eileen M. Wright, Member

Certificate of Appointment of Registered Agent

I, Michael S. Wright, hereby accept appointment of Registered Agent for the above Limited Liability Company.

Dated this 15th day of January 2004.

Michael S. Wright, Registered Agent

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 SECREPART CORD
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