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TRANSMITTAL LETTER

TO: Registration Section
Division of Corporations

SUBJECT: TAX Strategies & Structures 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:

TARA LAGRAN

(Name of Person)

LAGRAND Accty. TAX

(Firm/Company)

12693 E TAMiami TRAIL

(Address)

Naples FL 34113

(City/State and Zip Code)

For further information concerning this matter, please call:

TARA LAGRAN

(Name of Person)

at (839) 389-4206

(Area Code & Daytime Telephone Number)

STREET ADDRESS:
Registration Section
Division of Corporations
409 E. Gaines Street
Tallahassee, Florida 32399

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

\$ 125.00
Al Dept of State

**ARTICLES OF ORGANIZATION
OF
TAX STRATEGIES & STRUCTURES, LLC**

Article 1. Name

The name of the Limited Liability Company is Tax Strategies & Structures, LLC.

Article 2. Duration

The duration of the Limited Liability Company is ten (10) years, unless sooner dissolved pursuant to the terms of its operating agreement, or as otherwise provided by law.

Article 3. Principal Office and Mailing Address

The principal place of business and the mailing address of the Limited Liability Company are 1083 N. Collier Blvd. #328, Marco Island, Florida 34145

Article 4. Initial Registered Office and Agent

The initial registered office of the Limited Liability Company is 1083 N. Collier Blvd # 328, Marco Island, Florida 34145. The name of the initial registered agent at that address is Douglas Allen Ouverson Jr.

Article 5. Admission of New Members

The Limited Liability Company may admit additional members upon a vote of a majority in interest of the members preceding the admission of the new member.

Article 6. Right To Continue Business


Upon the death, retirement, resignation, expulsion, bankruptcy, or dissolution of a member or the occurrence of any other event which terminates the continued membership of a member in the Limited Liability Company, the remaining members may elect to continue the business upon a vote of a majority in interest of the remaining members.

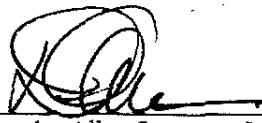
Article 7. Statement of Management

The Limited Liability Company is to be managed by managing members who shall continue to service as Managers until their successor(s) are elected or appointed and shall qualify. The name and address of the each managing member is as follows:

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Tara LaGrand, Managing Member
1083 N. Collier Blvd # 328
Marco Island, Florida 34145.


Douglas Allen Ouverson Jr., Managing Member
1083 N. Collier Blvd #328
Marco Island, Florida 34145

The signature of the above authorized managing members are 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 and correct.

Article 8. Commencement of Existence

The Limited Liability Company's existence shall commence upon the filing of these Articles of Organization with the Florida Secretary of State.

Article 9. Regulations

These Articles of Organization and the Florida Limited Liability Company Act shall be deemed to be the regulations of the Limited Liability Company unless and until the members have otherwise adopted additional or inconsistent provisions in connection with any matter permitted to be addressed in the regulations.


Article 10. Amendment

The Limited Liability Company reserves the right to amend or repeal any provisions contained in these Articles of Organization or any amendment to them, and any right conferred upon the members are subject to this reservation.

ACCEPTANCE BY REGISTERD AGENT

The undersigned hereby accepts the appointment as Registered Agent of Tax Strategies & Structures, LLC that is contained in the foregoing Articles of Organization. I am familiar with, and accept, the obligations of such a position.

Dated this 25 day of February, 2004.


Douglas Allen Ouverson, Jr.
Registered Agent