

**Electronic Articles of Organization
For
Florida Limited Liability Company**

L04000022542
FILED 8:00 AM
March 24, 2004
Sec. Of State
DCUSHING

Article I

The name of the Limited Liability Company is:

TAX EXCHANGE OF AMERICA, LLC.

Article II

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

111 EAST HOWARD STREET
LIVE OAK, FL. 32064

The mailing address of the Limited Liability Company is:

111 EAST HOWARD STREET
LIVE OAK, FL. 32064

Article III

The purpose for which this Limited Liability Company is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

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

MICHAEL H HARRELL
111 EAST HOWARD STREET
LIVE OAK, FL. 32064

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.

Registered Agent Signature: MICHAEL H. HARRELL

Article V

The name and address of managing members/managers are:

Title: MGRM
MICHAEL H HARRELL
111 EAST HOWARD STREET
LIVE OAK, FL. 32064

Title: MGRM
TERESA P BAKER
3704 NW 96TH PLACE
JASPER, FL. 32052

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Article VI

The effective date for this Limited Liability Company shall be:

03/24/2004

Signature of member or an authorized representative of a member

Signature: TERESA P. BAKER