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DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

J. BRYAN MAR 26 2004

PILKA & ASSOCIATES, P.A.

ATTORNEYS AT LAW

DANIEL F. PILKA
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SCOTT F. BARNETT
MICHAEL T. EATMAN
ROBERT FRASER

OF COUNSEL

*ALSO MEMBER OF TENNESSEE BAR
**ALSO MEMBER OF PENNSYLVANIA BAR

March 10, 2004

Secretary of State
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

Re: Tax Advisory Group, LLC
Our File: 24-3041

Dear Sir/Madam:

Enclosed please find the original Articles of Organization for the above referenced corporation, along with a copy of the same and this firm's check in the amount of \$125.00 for costs in filing the enclosed.

Upon completion of your filing of the Articles, kindly return a timed stamped copy of the filed Articles. If you should have any questions please contact our office. The toll free number is 800-260-1529.

Thank you for your assistance regarding this matter.

Very truly yours,

Emmy Anderson

Emmy Anderson
Legal Assistant to
Mark E. Hager

/ea
Enclosures



ARTICLES OF ORGANIZATION
OF
TAX ADVISORY GROUP, LLC

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TALLAHASSEE, FLORIDA

ARTICLE I -- NAME

The name of the limited liability company shall be ***TAX ADVISORY GROUP, LLC***, ("company").

ARTICLE II -- ADDRESS

The mailing address and street address of the principal office of the company is ***410 Ware Blvd., Suite 410, Tampa, FL 33619***.

ARTICLE III -- DURATION

The company shall commence its existence on the date these articles of organization are filed by the Florida Department of State or on another effective date as specified. The company's existence shall be perpetual unless the company is dissolved earlier as provided in these articles of organization or in the regulations.

ARTICLE IV -- REGISTERED OFFICE AND AGENT

The name and street address of the registered agent of the company in the state of Florida are: ***HOWARD C. ANGELONI, JR., 410 Ware Blvd., Suite 410, Tampa, FL 33619***.

ARTICLE V -- CAPITAL CONTRIBUTIONS

The members of the company shall contribute to the capital of the company the cash, property or services as set forth in the parties' initial Membership Agreement.

ARTICLE VI -- ADDITIONAL CAPITAL CONTRIBUTIONS

Each member shall make additional capital contributions to the company only on the unanimous consent of all the members, or as provided in the regulations.

ARTICLE VII -- ADMISSION OF NEW MEMBERS

Except as set forth in the regulations, no additional members shall be admitted to the company except with the unanimous written consent of all the members of the company and on such terms and conditions as shall be determined by all the members. A member may transfer his or her interest in the company as set forth in the regulations of the company, but the transferee shall have no right to participate in the management of the business and affairs of the company or become a member unless all of the members of the company other than the member proposing to dispose of his or her interest approve of the proposed transfer by written consent.

ARTICLE VIII -- MEMBERS' RIGHT TO CONTINUE BUSINESS

The company shall be dissolved on the death, bankruptcy, or dissolution of a member or manager, or on the occurrence of any other event that terminates the continued membership of a member in the company, unless the business of the company is continued by unanimous vote of all the remaining members.

ARTICLE IX -- MANAGEMENT

The company shall be managed by the members in accordance with regulations adopted by the members for the management of the business and affairs of the company. The names and addresses of the members of the company are:

HOWARD C. ANGELONI, JR.
10923 Peppersong Road
Riverview, FL 33569

ANTHONY L. GERACI
3207 Concord Way
Plant City, FL 33566

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CLERK OF CORPORATIONS
TALLAHASSEE, FLORIDA

IN WITNESS WHEREOF, the undersigned organizers have made and subscribed these articles of organization at Brandon, Hillsborough County, Florida, on March 10, 2004.



HOWARD C. ANGELONI, JR.



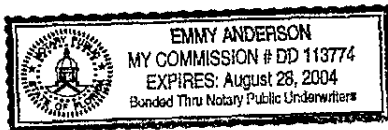
ANTHONY L. GERACI

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me this 10th day of March, 2004,
by **HOWARD C. ANGELONI, JR.**, and **ANTHONY L. GERACI**, each of whom has
produced Florida Driver's Licenses as identification and each of whom did not take an oath.

Emmy Anderson

NOTARY PUBLIC

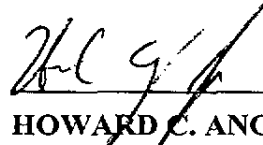


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UNION OF CORPORATIONS
ATLANTA, FLORIDA

ACCEPTANCE BY REGISTERED AGENT

Having been named registered agent to accept service of process for the above stated limited liability company, at the place designated in the Articles of Organization, I hereby accept to act in this capacity, and agree to comply with the provisions of the Florida Statutes in all matters relative thereto.

Dated: 3-10-04



HOWARD C. ANGELONI, JR.
Registered Agent

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