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JUN 10 2004
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TRANSMITTAL LETTER

TO: Registration Section
Division of Corporations

SUBJECT: WFH Tax Certificates-5 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:

William F. Hurdle
(Name of Person)

Hurdle Enterprises
(Firm/Company)

1616 Lexington Ave.
(Address)

Mansfield, Ohio 44907
(City/State and Zip Code)

For further information concerning this matter, please call:

William F. Hurdle at (800) 962-0697
(Name of Person) (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

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA
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**ARTICLES OF ORGANIZATION
FOR
FLORIDA LIMITED LIABILITY COMPANY**

ARTICLE I - Name:

The name of the Limited Liability Company is:

WFH Tax Certificates-5 LLC

ARTICLE II - Address:

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

Principal Office Address:

8960 Bay Colony Dr. #502
Naples, FL 34108

Mailing Address:

8960 Bay Colony Dr. #502
Naples, FL 34108

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

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

Kathleen Hurdle
Name

8960 Bay Colony Dr. #502
Florida street address (P.O. Box NOT acceptable)

Naples FLORIDA 34108
City, State, and Zip

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLE III
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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..

Kathleen C. Hurdle
Registered Agent's Signature

ARTICLE IV- Manager(s) or Managing Member(s):

The name and address of each Manager or Managing Member is as follows:

Title:

"MGR" = Manager

"MGRM" = Managing Member

Name and Address:

MGR

William F. Hurdle
8960 Bay Colony Dr. #502
Naples, FL 34108

(Use attachment if necessary)

NOTE: An additional article must be added if an effective date is requested.

REQUIRED SIGNATURE:

William F. Hurdle
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.)

William F. Hurdle
Typed or printed name of signee

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Filing Fees:

\$100.00 Filing Fee for Articles of Organization

\$ 25.00 Designation of Registered Agent

\$ 30.00 Certified Copy (Optional)

\$ 5.00 Certificate of Status (Optional)