

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

L04000046524
FILED 8:00 AM
June 21, 2004
Sec. Of State
tbrumbley

Article I

The name of the Limited Liability Company is:
FLORIDA GULF TAX ADVISORS, LLC

Article II

The street address of the principal office of the Limited Liability Company is:
1342 COLONIAL BOULEVARD
C17
FORT MYERS, FL. US 33907

The mailing address of the Limited Liability Company is:
1342 COLONIAL BOULEVARD
C17
FORT MYERS, FL. US 33907

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:
CORPORATION SERVICE COMPANY
1201 HAYS STREET
TALLAHASSEE, FL. 32301

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: DEBORAH D. SKIPPER

Article V

The name and address of managing members/managers are:

Title: MGRM
LAWRENCE CHAVERS
1943 PALACO GRANDE PARKWAY
CAPE CORAL, FL. 33904 US

Title: MGRM
PAUL V SIPALA JR
10585 AVILA CIRCLE
FORT MYERS, FL. 33913 US

Signature of member or an authorized representative of a member

Signature: PAUL V. SIPALA, JR.

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