

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

L04000063096
FILED 8:00 AM
August 25, 2004
Sec. Of State
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Article I

The name of the Limited Liability Company is:
HANNA TAX AND ACCOUNTING SERVICES, LLC

Article II

The street address of the principal office of the Limited Liability Company is:
3 CYPRESS BRANCH WAY SUITE 108-D
PALM COAST, FL. 32164

The mailing address of the Limited Liability Company is:
3 CYPRESS BRANCH WAY SUITE 108-D
PALM COAST, FL. 32164

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:
SCOTT HANNA
99 BOULDER ROCK DRIVE
PALM COAST, FL. 32137

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: SCOTT HANNA

Article V

The name and address of managing members/managers are:

Title: MGRM
SCOTT HANNA
99 BOULDER ROCK DRIVE
PALM COAST, FL. 32137

Title: MGRM
ANNE P LAINE-HANNA
99 BOULDER ROCK DRIVE
PALM COAST, FL. 32137

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Article VI

The effective date for this Limited Liability Company shall be:

08/20/2004

Signature of member or an authorized representative of a member

Signature: SCOTT HANNA