Electronic Articles of Organization For Florida Limited Liability Company

L05000009645 FILED 8:00 AM January 31, 2005 Sec. Of State

Article I

The name of the Limited Liability Company is: H & R GROUP, LLC

Article II

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

595 BAY ISLES TOAD 115 LONGBOAT KEY, FL. US 34228

The mailing address of the Limited Liability Company is:

595 BAY ISLES TOAD 115 LONGBOAT KEY, FL. US 34228

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:

MARGARET L HUTTER 114 CIRCUIT DR NOKOMIS, FL. 34275

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: MARGARET L. HUTTER

Article V

The name and address of managing members/managers are:

Title: MGRM MLH, INC. 114 CIRCUIT ROAD NOKOMIS, FL. 34275 US

Title: MGRM JER, INC. 1281 GULF TO MEXICO DR LONGBOAT KEY, FL. 34228 US

Article VI

The effective date for this Limited Liability Company shall be: 01/31/2005

Signature of member or an authorized representative of a member Signature: MARGARET L. HUTTER

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