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## To:

Division of Corporations  
Fax Number : (850)205-0383

## From:

Account Name : CORPORATE CREATIONS INTERNATIONAL INC.  
Account Number : 110432003053  
Phone : (305)672-0686  
Fax Number : (305)672-9110

## LIMITED LIABILITY COMPANY

Smartax, LLC

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## ARTICLES OF ORGANIZATION

### Article I. Name

The name of this Florida limited liability company is:  
Smartax, LLC

### Article II. Address

The Company's street and mailing address is:  
Smartax, LLC  
777 S. Federal Highway  
Suite 304  
Pompano Beach FL 33062

### Article III. Registered Agent

The name and street address of the Company's registered agent is:  
Corporate Creations Network Inc.  
11380 Prosperity Farms Road #221E  
Palm Beach Gardens FL 33410 UNITED STATES

### Article IV. Transferability of Membership Interests

No members shall have the right to assign their membership interests in the Company without the written agreement of all of the membership interests, unless otherwise provided in the Company's Operating Agreement. If the assignment is not approved by all of the membership interests, the assignee shall have no right to become a member, to participate in the management of the Company, or to exercise any other rights or powers of a member. The assignee shall merely be entitled to receive the share of profits and other distributions and the allocation of income, gain, loss deduction, credit or similar item to which the assignor was entitled, to the extent assigned.

Corporate Creations International Inc.  
941 Fourth Street  
Miami Beach FL 33139  
(305) 672-0686

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Article V. Distribution of Profits

Unless otherwise provided in the Company's Operating Agreement, there shall not be any distribution of profits unless each separate distribution is approved by the affirmative vote of members who own more than 50% of the voting interest in the Company. The voting members shall have complete discretion on when and if to approve any distribution of profits.

Article VI. Management


This will be a manager-managed company. The name and address of each manager is:

SMARTAX CONSULTANTS, INC.  
777 S. Federal Highway Suite 304 Pompano Beach FL 33062

Article VII. Company Existence

The Company's existence shall begin effective as of 6/24/2005.

The undersigned authorized representative of a member executed these Articles of Organization on 6/24/2005.



CORPORATE CREATIONS INTERNATIONAL INC.  
Franco E. Cammarata Vice President and Counsel  
by D. Stoutt as attorney-in-fact

Corporate Creations International Inc.  
941 Fourth Street  
Miami Beach FL 33139  
(305) 672-0686

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**STATEMENT OF REGISTERED AGENT**

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LIMITED LIABILITY COMPANY:

Smartax, LLC

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

REGISTERED AGENT/OFFICE:

Corporate Creations Network Inc.  
11380 Prosperity Farms Road #221E  
Palm Beach Gardens FL 33410  
UNITED STATES

I agree to act as registered agent to accept service of process for the company named above at the place designated in this Statement. I agree to comply with the provisions of all statutes relating to the proper and complete performance of the registered agent duties. I am familiar with and accept the obligations of the registered agent position.



CORPORATE CREATIONS NETWORK INC.

Dawn S. Stoutt, Assistant Secretary

Date: 6/24/2005.

Corporate Creations International Inc.  
941 Fourth Street  
Miami Beach FL 33139  
(305) 672-0686