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LIMITED LIABILITY COMPANY

TOO MANY TAXES, LLC

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**ARTICLES OF ORGANIZATION
OF
TOO MANY TAXES, LLC**

Pursuant to the provisions of Chapter 608 of the Florida Statutes, the undersigned hereby declares the following provisions as the Articles of Organization of TOO MANY TAXES, LLC, a Florida limited liability company (the "Company").

ARTICLE 1: NAME AND MAILING ADDRESS

The name of this Company is TOO MANY TAXES, LLC, and its principal office and mailing address is 802 2nd Street North, Suite A, Safety Harbor, Florida 34695.

ARTICLE 2: DURATION

This Company shall exist perpetually, commencing as of the date of acceptance and filing of these Articles by the Secretary of State of the State of Florida.

ARTICLE 3: PURPOSE

This Organization is organized for the purpose of transacting any and all lawful business.

ARTICLE 4: INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this Company is located at 802 2nd Street North, Suite A, Safety Harbor, Florida 34695 and the name of the initial registered agent is Marga Shefman.

ARTICLE 5: ADMISSION OF ADDITIONAL MEMBERS

Upon approval of all the members, new members may be admitted.

Prepared by:
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ARTICLE 6: MEMBERS RIGHT TO CONTINUE BUSINESS

With the consent of all remaining members the remaining members of the Company shall have a right to continue the business of the Company on death, retirement, resignation, expulsion, bankruptcy, or dissolution of a member or the occurrence of any other event which terminates the continued membership of a member in the Company.

ARTICLE 7: MANAGEMENT: INITIAL MEMBERS

Initially the Company is to be managed by one member. The number of managers may either be increased or decreased from time to time by agreement by the members but shall never be less than one. The name and address of the managing member is:

NAMEADDRESS

Real Estate Exchange Services, Inc.

802 2nd Street North, Suite A
Safety Harbor, Florida 34695ARTICLE 8: OPERATING AGREEMENT

The members shall unanimously adopt the initial operating agreement. The power to alter, amend or repeal the operating agreement or adopt a new operating agreement is vested in members.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Organization this
1 day of December, 2005.

REAL ESTATE EXCHANGE SERVICES, INC.,
a Florida corporation, as Organizing Member

By: Marga R. Shefman

Marga Shefman, as President

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ACCEPTANCE BY REGISTERED AGENT

Having been named as registered agent and to accept service of process for the above-stated limited liability company at a place designated in the Articles of Organization of TOO MANY TAXES, LLC, set forth above, 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, F.S.

Dated this 1 day of November, 2005.


Marga Shefman, Registered Agent

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