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Account Name : GUTTA, KOUTOULAS & RELIS, LLC
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Phone : (954) 452-8813
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FLORIDA/FOREIGN LIMITED LIABILITY CO.

RKG Tax Group, LLC

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**ARTICLES OF ORGANIZATION
OF
RKG Tax Group, LLC**

The undersigned, acting as organizer of RKG Tax Group, LLC, a tax preparation company organized and created pursuant to Chapter 608, Florida Statutes, hereby adopt the following Articles of Organization for said Florida limited liability company:

ARTICLE I.

The name of the limited liability company shall be:

RKG Tax Group, LLC

ARTICLE II.

The mailing and street address of the principal office of the limited liability company is:

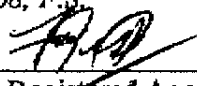
8211 W Broward Blvd Suite 350
Plantation, FL 33324

ARTICLE III.

The name and the Florida street address of the registered agent are:

Frank Gutta
8211 W Broward Blvd Suite 350
Plantation, FL 33324

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 as provided for in Chapter 608, F.S.



Frank Gutta, Registered Agent

Prepared by:
Gutta Koutoulas & Relis, LLC
8211 W. Broward Blvd., Suite 350
Plantation, Florida 33324
Phone: (954) 452-8813
Fax: (954) 452-8359

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ARTICLE IV.

This limited liability company is to be managed by three manager(s) and is therefore a manager-managed company. The name and address of each Manager is as follows:

Frank Gutta
8211 W Broward Blvd Suite 350
Plantation, FL 33324

Steven Relis
8211 W Broward Blvd Suite 350
Plantation, FL 33324

Gregory Koutoulas
8211 W Broward Blvd Suite 350
Plantation, FL 33324

In accordance with section 608.408(3), Florida Statutes, the execution of this document constitutes an affirmation under the penalties or perjury that the facts stated herein are true.


Frank Gutta, Manager

*Signature of Member or authorized representative of a member

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Prepared by:
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