Electronic Articles of Organization For Florida Limited Liability Company

L06000013169 FILED 8:00 AM February 06, 2006 Sec. Of State jbryan

Article I

The name of the Limited Liability Company is: CBS TAXES LLC

Article II

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

1805 CANOVA ST 2 PALM BAY, FL. 32909

The mailing address of the Limited Liability Company is:

1805 CANOVA ST 2 PALM BAY, FL. 32909

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:

COMPLETE BUSINESS SOLUTIONS, INC. 1805 CANOVA ST SUITE 2 PALM BAY, FL. 32909

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: JOHN HOLDER

Article V

The name and address of managing members/managers are:

Title: MGR JOHN P HOLDER 1805 CANOVA ST #2 PALM BAY, FL. 32909

Title: MGRM VALERIE D HOLDER 839 CORNELL ST PALM BAY, FL. 32909 L06000013169 FILED 8:00 AM February 06, 2006 Sec. Of State jbryan

Article VI

The effective date for this Limited Liability Company shall be: 02/07/2006

Signature of member or an authorized representative of a member Signature: JOHN HOLDER