

**Electronic Articles of Organization
For
Florida Limited Liability Company**

L06000017523
FILED 8:00 AM
February 17, 2006
Sec. Of State
nculligan

Article I

The name of the Limited Liability Company is:
HERITAGE TAX & RETIREMENT ADVISORS LLC

Article II

The street address of the principal office of the Limited Liability Company is:
715 SOUTH ROOKMERE RD.
NONE
TAMPA, FL. US 33609

The mailing address of the Limited Liability Company is:
715 SOUTH ROOKMERE RD.
TAMPA, FL. US 33609

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:
MANAGEMENT SOLUTIONS, LLC
715 SOUTH ROOKMERE RD.
TAMPA, FL. 33609

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: ROBERT HARWOOD

Article V

The name and address of managing members/managers are:

Title: MGRM
MANAGEMENT SOLUTIONS LLC
715 SOUTH ROOKMERE ROAD
TAMPA, FL. 33609 US

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Article VI

The effective date for this Limited Liability Company shall be:

02/17/2006

Signature of member or an authorized representative of a member

Signature: ROBERT HARWOOD