

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

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FILED 8:00 AM
June 29, 2007
Sec. Of State
Isellers

Article I

The name of the Limited Liability Company is:

DHG SIGMA TAX, LLC

Article II

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

801 BRICKELL AVENUE
NINTH FLOOR
MIAMI, FL. US 33131

The mailing address of the Limited Liability Company is:

801 BRICKELL AVENUE
NINTH FLOOR
MIAMI, FL. US 33131

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:

DAVID H GARCIA
801 BRICKELL AVENUE
NINTH FLOOR
MIAMI, FL. 33131

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: DAVID H GARCIA

Article V

The name and address of managing members/managers are:

Title: MGRM
DAVID H GARCIA
801 BRICKELL AVE FL 9
MIAMI, FL. 33131 US

Title: MGRM
JAIME H GARCIA
801 BRICKELL AVE FL 9
MIAMI, FL. 33131 US

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Article VI

The effective date for this Limited Liability Company shall be:

07/01/2007

Signature of member or an authorized representative of a member

Signature: DAVID H GARCIA