

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

L08000004718
FILED 8:00 AM
January 14, 2008
Sec. Of State
jbryan

Article I

The name of the Limited Liability Company is:

GILBERT TAX GROUP, LLC

Article II

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

300 S. PROSPECT AVENUE
CLEARWATER, FL. 33756

The mailing address of the Limited Liability Company is:

300 S. PROSPECT AVENUE
CLEARWATER, FL. 33756

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:

JUDITH A GILBERT
300 S. PROSPECT AVENUE
CLEARWATER, FL. 33756

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: JUDITH A. GILBERT

Article V

The name and address of managing members/managers are:

Title: MGRM
JUDITH A GILBERT
300 S. PROSPECT AVENUE
CLEARWATER, FL. 33756 US

Title: MGR
DESTINY L FUEGEL
300 S. PROSPECT AVENUE
CLEARWATER, FL. 33756 US

Signature of member or an authorized representative of a member

Signature: JUDITH A. GILBERT

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