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#### ARTICLES OF ORGANIZATION

OF

## RAPPAPORT TAX SERVICES, LLC

#### **ARTICLE I - Name**

The name of the Limited Liability Company is RAPPAPORT TAX SERVICES, LLC (the "Company").

#### ARTICLE II - Address

The mailing address and street address of the principal office of the Company is 9770 Baymeadows Road, Suite 133, Jacksonville, Florida 32256.

#### ARTICLE III - Management

The Company shall be managed by its manager, as set forth in the company's Operating Agreement and is therefore a manager-managed Company.

# ARTICLE IV- Registered Agent and Office

The street address of the Company's initial registered agent and office is 9770 Baymeadows Road, Suite 133, Jacksonville, Florida 32256, and the registered agent is Candace Thurman.

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

Dated this 22 day of January, 2008.

Candace Thurman

Authorized Representative

## ACCEPTANCE OF APPOINTMENT OF REGISTERED AGENT

The undersigned, having been named as Registered Agent and to accept service of process for Rappaport Tax Services, LLC, at the place designated in these Articles of Organization, the undersigned hereby accepts the appointment as registered agent and agrees to act in this capacity. The undersigned further agrees to comply with the provisions of all statutes relating to the proper and complete performance of its duties, and is familiar with and accepts the obligations of its position as registered agent as provided for in Florida Statutes Chapter 608.

Dated this 22 day of January, 2008.

CANDACE THURMAN

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