

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

L08000049861
FILED 8:00 AM
May 19, 2008
Sec. Of State
ncausseaux

Article I

The name of the Limited Liability Company is:
BACK TAX SOLUTIONS, LLC

Article II

The street address of the principal office of the Limited Liability Company is:
6020 SHORE BLVD. SOUTH
707
GULFPORT, FL. US 33707

The mailing address of the Limited Liability Company is:
PO BOX 5165
GULFPORT, FL. US 33737

Article III

The purpose for which this Limited Liability Company is organized is:
REPRESENTING TAXPAYERS BEFORE INTERNAL REVENUE SERVICE AND
OTHER TAX AUTHORITIES

Article IV

The name and Florida street address of the registered agent is:
DENA LEBOWITZ
6020 SHORE BLVD SOUTH
707
GULFPORT, FL. 33707

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: DENA LEBOWITZ

Article V

The name and address of managing members/managers are:

Title: MGRM
DENA J LEBOWITZ EA
6020 SHORE BLVD SOUTH #707
GULFPORT, FL. 33707 US

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Article VI

The effective date for this Limited Liability Company shall be:

05/15/2008

Signature of member or an authorized representative of a member

Signature: DENA LEBOWITZ