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L. SELLERS

JUN 19 2008

EXAMINER

FLORIDA/FOREIGN LIMITED LIABILITY CO.

Kaufmann Tax Enterprises, LLC

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ARTICLES OF ORGANIZATION FOR KAUFMANN TAX ENTERPRISES, LLC

The undersigned hereby adopts these Articles of Organization in order to form a limited liability company under Chapter 608 of the Florida Statutes.

ARTICLE I

NAME

The name of this limited liability company shall be *Kaufmann Tax Enterprises*, *LLC* (the "Company").

ARTICLE II

ADDRESS

The street and mailing address of the principal office of the Company shall be 2097 Windbrook Drive, S.E., Palm Bay, Florida 32909.

ARTICLE III

MEMBERS

Initially, the sole Member of the Company shall be Kerry A. Kaufmann.

ARTICLE IV

MANAGEMENT OF THE COMPANY

The Company will be managed by its Members or by Managers appointed by the Members. Initially, the Company shall be managed by its sole Member and Manager, Kerry A. Kaufmann.

ARTICLE V

REGISTERED OFFICE AND REGISTERED AGENT

The address in Florida of the registered office of the Company is Nash, Moule & Kromash, LLP, 440 South Babcock Street, Melbourne, Florida 32901, and the name of the registered agent of the Company at that address is Charles Ian Nash.

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IN WITNESS WHEREOF, I have signed these Articles of Organization and acknowledged them to be my act this 10 day of June, 2008.

MEMBER:

Kerry A. Kaufmann

STATEMENT ACCEPTING APPOINTMENT AS REGISTERED AGENT

I hereby accept the designation as registered agent to accept service of process for the above stated limited liability company at the place designated in this statement. Vam familiar with and accept the obligations of my position as registered agent under Chapter 608, Florida Statutes.

Charles Ian Nash, Registered Agent

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