

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

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FILED 8:00 AM
August 24, 2009
Sec. Of State
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Article I

The name of the Limited Liability Company is:

BESTAX PAYROLL SERVICES LLC

Article II

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

183 SOUTH STATE ROAD 7
MARGATE, FL. US 33068

The mailing address of the Limited Liability Company is:

183 SOUTH STATE ROAD 7
MARGATE, FL. US 33068

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:

JOSEPH GUARIGLIA
183 SOUTH STATE ROAD 7
MARGATE, FL. 33068

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: JOSEPH GUARIGLIA

Article V

The name and address of managing members/managers are:

Title: MGRM
JOSEPH GUARIGLIA
183 SOUTH STATE ROAD 7
MARGATE, FL. 33068 US

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Article VI

The effective date for this Limited Liability Company shall be:

08/24/2009

Signature of member or an authorized representative of a member

Signature: JOSEPH GUARIGLIA