

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

L09000101406
FILED 8:00 AM
October 21, 2009
Sec. Of State
gmcleod

Article I

The name of the Limited Liability Company is:
LMS TAX GROUP OF FLORIDA LLC

Article II

The street address of the principal office of the Limited Liability Company is:
3705 WESTVIEW DR
NAPLES, FL. 34104

The mailing address of the Limited Liability Company is:
3705 WESTVIEW DR
NAPLES, FL. 34104

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:
CARL SPERDUTI
1875 IVORY CANE PT
NAPLES, FL. 34119

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: CARL SPERDUTI

Article V

The name and address of managing members/managers are:

Title: MGR
CARL SPERDUTI
1875 IVORY CANE PT
NAPLES, FL. 34119

Title: MGRM
RICHARD MUNOZ
4143 KATHY AVE
NAPLES, FL. 34104

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Article VI

The effective date for this Limited Liability Company shall be:

10/17/2009

Signature of member or an authorized representative of a member

Signature: CARL SPERDUTI