

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

L10000007969  
FILED 8:00 AM  
January 22, 2010  
Sec. Of State  
jbryan

**Article I**

The name of the Limited Liability Company is:

BTA TAX & ACCOUNTING LLC

**Article II**

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

3940 RADIO RD  
103  
NAPLES, FL. 34104

The mailing address of the Limited Liability Company is:

3940 RADIO RD  
103  
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:

JOSE M BORRO II  
3940 RADIO RD  
103  
NAPLES, FL. 34104

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: JOSE M BORRO II

### **Article V**

The name and address of managing members/managers are:

Title: MGRM  
JOSE M BORRO II  
3940 RADIO RD STE 103  
NAPLES, FL. 34104 US

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### **Article VI**

The effective date for this Limited Liability Company shall be:

01/22/2010

Signature of member or an authorized representative of a member

Signature: JOSE M BORRO II