Electronic Articles of Organization For Florida Limited Liability Company

L10000010601 FILED 8:00 AM January 28, 2010 Sec. Of State nculligan

Article I

The name of the Limited Liability Company is: ELITE TAX MASTER SERVICES LLC

Article II

The street address of the principal office of the Limited Liability Company is: 5373 EHRLICH RD NUM 203-104 TAMPA, FL. 33625

The mailing address of the Limited Liability Company is:

5373 EHRLICH RD NUM 203-104 TAMPA, FL. 33625

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:

MICHAEL RAMIREZ 5373 EHRLICH RD NUM 203-104 TAMPA, FL. 33625

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: MICHAEL RAMIREZ

Article V

The name and address of managing members/managers are:

Title: MGRM MICHAEL RAMIREZ 5373 EHRLICH RD NUM 203-104 TAMPA, FL. 33625

L10000010601 FILED 8:00 AM January 28, 2010 Sec. Of State nculligan

Article VI

The effective date for this Limited Liability Company shall be: 01/28/2010

Signature of member or an authorized representative of a member Signature: MICHAEL RAMIREZ