

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

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FILED 8:00 AM
March 17, 2010
Sec. Of State
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Article I

The name of the Limited Liability Company is:

MASTER TAX ADVISOR, LLC

Article II

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

1552 TWIN LAKES CIR
TALLAHASSEE, FL. US 32311

The mailing address of the Limited Liability Company is:

1552 TWIN LAKES CIR
TALLAHASSEE, FL. US 32311

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:

MARGO M ROSA
1552 TWIN LAKES CIR
TALLAHASSEE, FL. 32311

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: MARGO ROSA

Article V

The name and address of managing members/managers are:

Title: MGR
MARGARET M ROSA
1552 TWIN LAKES CIR
TALLAHASSEE, FL. 32311 US

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Article VI

The effective date for this Limited Liability Company shall be:

03/16/2010

Signature of member or an authorized representative of a member

Signature: MARGO ROSA