

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

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Sec. Of State
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Article I

The name of the Limited Liability Company is:
SMART-MONEY TAX SERVICE, LLC

Article II

The street address of the principal office of the Limited Liability Company is:
168 NE 70TH STREET
MIAMI, FL. 33138

The mailing address of the Limited Liability Company is:
P.O. BOX 682039
MIAMI, FL. 33168

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:
LARRY E STOKES
168 NE 70TH STREET
MIAMI, FL. 33138

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: LARRY E. STOKES

Signature of member or an authorized representative of a member

Signature: LARRY E. STOKES