Electronic Articles of Organization For Florida Limited Liability Company

L10000041864 FILED 8:00 AM April 19, 2010 Sec. Of State jbryan

Article I

The name of the Limited Liability Company is: J-TAX/FLORIDA, LLC

Article II

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

2221 LEE ROAD 15 WINTER PARK, FL. 32789

The mailing address of the Limited Liability Company is:

2221 LEE ROAD 15 WINTER PARK, FL. 32789

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:

WILLIAM A FORNESS JR. 2221 LEE ROAD 15 WINTER PARK, FL. 32789

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: A. WILLIAM FORNESS, JR

Article V

The name and address of managing members/managers are:

Title: MGRM J-TAX/FLORIDA, INC. 2221 LEE ROAD, SUITE 15 WINTER PARK, FL. 32789

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Article VI

The effective date for this Limited Liability Company shall be: 04/15/2010

Signature of member or an authorized representative of a member Signature: DAVID WOODS