

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

**L10000045023
FILED 8:00 AM
April 27, 2010
Sec. Of State
jbryan**

Article I

The name of the Limited Liability Company is:

Q.A.R. TAX SERVICE LLC

Article II

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

33913 STATE ROAD 54
SUITE 102
WESLEY CHAPEL, FL. 33543

The mailing address of the Limited Liability Company is:

33913 STATE ROAD 54
SUITE 102
WESLEY CHAPEL, FL. 33543

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:

AK-RAY CORP
33913 STATE ROAD 54
SUITE 102
WESLEY CHAPEL, FL. 33543

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: RAYMOND G ARIAS, PD

Article V

The name and address of managing members/managers are:

Title: MGR
ROBERT S KEEHN
33913 STATE ROAD 54
WESLEY CHAPEL, FL. 33543

Title: MGR
RAYMOND G ARIAS
33913 STATE ROAD 54
WESLEY CHAPEL, FL. 33543

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Article VI

The effective date for this Limited Liability Company shall be:

05/01/2010

Signature of member or an authorized representative of a member

Signature: RAYMOND G ARIAS