

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

L10000091183
FILED 8:00 AM
August 31, 2010
Sec. Of State
nculligan

Article I

The name of the Limited Liability Company is:
C & E TAX ENTERPRISES, LLC

Article II

The street address of the principal office of the Limited Liability Company is:
785 NW 37 AVENUE
MIAMI, FL. 33125

The mailing address of the Limited Liability Company is:
16181 SW 73 STREET
MIAMI, FL. 33193

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:
EMMANUEL ROUZA
785 NW 37 AVENUE
MIAMI, FL. 33125

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: EMMANUEL ROUZA

Article V

The name and address of managing members/managers are:

Title: MGRM
EMMANUEL ROUZA
785 NW 37 AVENUE
MIAMI, FL. 33125

Title: MGRM
CARMEN TORRES
785 NW 37 AVENUE
MIAMI, FL. 33125

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Article VI

The effective date for this Limited Liability Company shall be:

09/01/2010

Signature of member or an authorized representative of a member

Signature: EMMANUEL ROUZA