Electronic Articles of Organization For Florida Limited Liability Company

L11000135518 FILED 8:00 AM December 01, 2011 Sec. Of State kasaly

Article I

The name of the Limited Liability Company is: WILBERTS TAX GROUP LLC

Article II

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

6345 NW 7TH AVENUE MIAMI, FL. 33150

The mailing address of the Limited Liability Company is:

3020 MARCOS DRIVE S605 AVENTURA, FL. 33160

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:

ESAU L WILLIAMS 3020 MARCOS DRIVE S6052 AVENTURA, FL. 33160

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: ESAU WILLIAMS

Article V

The name and address of managing members/managers are:

Title: MGR WILBERT E HANDFIELD 3020 MARCOS DRIVE UNIT S605 AVENTURA, FL. 33160 L11000135518 FILED 8:00 AM December 01, 2011 Sec. Of State kasaly

Signature of member or an authorized representative of a member

Electronic Signature: WILBERT HANDFIELD

I am the member or authorized representative submitting these Articles of Organization and affirm that the facts stated herein are true. I am aware that false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S. I understand the requirement to file an annual report between January 1st and May 1st in the calendar year following formation of the LLC and every year thereafter to maintain "active" status.