

JUN. 5. 2017 11:54AM
DIVISION OF CORPORATIONS

GASSMAN & ASSOCIATES, P.A.

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Florida Department of State
Division of Corporations
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FLORIDA LIMITED LIABILITY CO.
S & P TAMPA TAX, L.L.C.

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GASSMAN LAW ASSOCIATES P. A.

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ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY COMPANY

ARTICLE I - Name:

The name of the Limited Liability Company is: **S & P TAMPA TAX, L.L.C.**

ARTICLE II - Address:

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

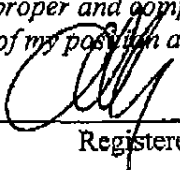
1245 Court Street, Suite 102
Clearwater, FL 33756

ARTICLE III - Registered Agent, Registered Office, & Registered Agent's Signature:

The name and the Florida street address of the registered agent are:

Alan S. Gassman
1245 Court Street, Suite 102
Clearwater, FL 33756

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 as provided for in Chapter 605, F.S.



Registered Agent's Signature

ARTICLE IV - Effective Date:

Effective date, if other than the date of filing: _____ (OPTIONAL)
(If an effective date is listed, the date must be specific and cannot be more than five (5) business days prior to or ninety (90) days after the date of filing.)

ARTICLE V - Other provisions, if any.

Written Operating Agreement

Any operating agreement entered into by the Members of the Limited Liability Company, and any amendments or restatements thereof, shall be in writing, and shall govern all matters relating to the

ARTICLES OF ORGANIZATION OF S & P TAMPA TAX, L.L.C.

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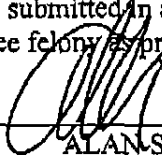
Alan S. Gassman, Esquire
1245 Court Street Suite 102
Clearwater, FL 33756
(727) 442-1200
Florida Bar #: 371750
Audit Fax #: _____

governance of the affairs of the Limited Liability Company, the conduct of its business and the relations of its Members, including without limitation, the amendment of these Articles. No oral agreement among any of the Members or Managers of the Limited Liability Company shall be deemed or construed to constitute any portion of, or otherwise affect the interpretation of, any written operating agreement of the Limited Liability Company, as amended and in existence from time to time.

REQUIRED SIGNATURE:

Signature of a member or an authorized representative of a member.

(In accordance with section 605.0203(1)(b), Florida Statutes, the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true. I am aware that any 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.)



ALAN S. GASSMAN

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TALLAHASSEE, FLORIDA