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NAME:

360 TAX CONSULTING LLC

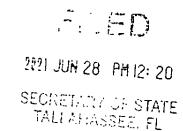
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ARTICLES OF ORGANIZATION

OF

360 TAX CONSULTING, LLC

The undersigned certifies that we have associated ourselves together for the purposes of becoming a limited liability company under the laws of the State of Florida, providing for the formation, rights, privileges, and immunities of limited liability companies for profit. We further declare that the following Articles shall serve as the Charter and authority for the conduct of business of the limited liability company.

ARTICLE I

NAME OF BUSINESS

The name of the limited liability company shall be 360 TAX CONSULTING, LLC.

<u>ARTICLE II</u>

PRINCIPAL PLACE OF BUSINESS AND MAILING ADDRESS

The street address of the principal office of the company is: 6000 Cattleridge Drive, Suite 200, Sarasota, FL 34232 and mailing address of the company is 6000 Cattleridge Drive, Suite 200, Sarasota, FL 34232, in the County of Sarasota, State of Florida, but it shall have the power of authority to establish branch offices at any other place or places as the members may designate.

ARTICLE III

INITIAL REGISTERED OFFICE AND REGISTERED AGENT

The name and address of the initial registered agent of the limited liability company is: Geoffrey A. Frazier, 6000 Cattleridge Drive, Suite 200, Sarasota, FL 34232, in the County of Sarasota, State of Florida.

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

Typed Name: Geoffrey A. Frazier

ARTICLE IV

MANAGEMENT

The name and address, including e-mail address, of each person authorized to manage and control the Limited Liability Company is:

Name and Address: Title:

Geoffrey A. Frazier MGR

6000 Cattleridge Drive, Suite 200

Sarasota, FL 34232

ARTICLE V

EFFECTIVE DATE

The effective date is upon filing.

ARTICLE VI

OTHER PROVISIONS

In addition to the powers authorized by the laws of the State of Florida for limited liability companies, the general nature of the business or businesses to be transacted, and which the limited liability company is authorized to transact, shall be to engage in any activity or business authorized under the Florida statutes, and as further defined in the Company's Operating Agreement.

The undersigned, being an authorized representative, or member, of the limited liability company, certifies that this instrument constitutes the Articles of Organization of 360 TAX CONSULTING, LLC.

This document is executed in accordance with section 605.0203(1)(b), Florida Statutes.

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 section 817.155, Florida Statutes.

Executed by the undersigned on the <u>15</u> day of _

Authorized Repres

Typed Name: Geoffrey A. Frazier

JAM:SJH/31-63/Formation Documents/Articles of Organization