

Commonwealth of Kentucky
Elaine N. Walker, Secretary of State

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Secretary of State
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Elaine N. Walker
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Articles of Organization
Limited Liability Company

KLC

For the purposes of forming a limited liability company in Kentucky pursuant to KRS Chapter 275, the undersigned organizer hereby submits the following Articles of Organization to the Office of the Secretary of State for filing:

Article I: The name of the company is

Lion Tax Services LLC

Article II: The street address of the company's initial registered office in Kentucky is

223 Main Street, Suite B, Florence, KY 41042

and the name of the initial registered agent at that address is **Kevin Moser Law PLLC**

Article III: The mailing address of the company's initial principal office is

PO Box 1297, Florence, KY 41022

Article IV: The limited liability company is to be managed by **Members**

Executed by the Organizer on Tuesday, April 19, 2011

Name of Organizer: **DCL Development**

Signature of individual signing on behalf of Organizer: **Darrell Leibson**

I, **Kevin Moser Law PLLC**, consent to serve as the Registered Agent on behalf of the limited liability company.

Signature of Registered Agent or individual signing on behalf of the company serving as Registered Agent:

Kevin Moser