

**ARTICLES OF ORGANIZATION
OF
VO2 Tax Service LLC**

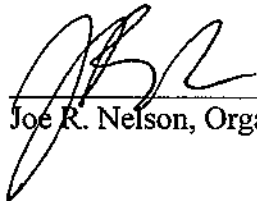
The undersigned organizer, desiring to form a limited liability company under the Kentucky Limited Liability Company Act, hereby states the following:

1. The name of the limited liability company is VO2 Tax Service LLC.
2. The name and address of the registered agent are:

Joe R. Nelson
437 Adair Road
Lexington, KY 40502
3. The address of the initial principal office of the limited liability company is:

Joe R. Nelson
437 Adair Road
Lexington, KY 40502
4. The limited liability company is to be managed by one or more managers.

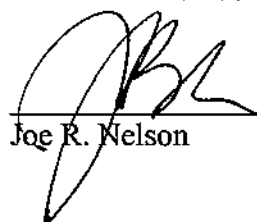
IN WITNESS THEREOF, the undersigned has duly executed these Articles of Organization this 15th day of April, 2014.



Joe R. Nelson, Organizer

CONSENT OF REGISTERED AGENT

The undersigned, having been named in these Articles of Organization as the registered agent of the limited liability company, hereby consents to serve in that capacity until such appointment is terminated in accordance with the Kentucky Limited Liability Company Act.



Joe R. Nelson