

**Electronic Articles of Organization
For
Florida Limited Liability Company**

**L02000034999
FILED 8:00 AM
December 30, 2002
Sec. Of State**

Article I

The name of the Limited Liability Company is:

FULKS GAY SUTHERLAND TAX & ACCOUNTING SERVICES LLC

Article II

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

5823 26TH STREET WEST
BRADENTON, FL. US 34207

The mailing address of the Limited Liability Company is:

5823 26TH STREET WEST
BRADENTON, FL. US 34207

Article III

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

CHARLES O FULKS
5823 26TH STREET WEST
BRADENTON, FL. 34207

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: CHARLES O. FULKS

Article IV

The name and address of managing members/managers are:

Title: MGR
FULKS TAX & ACCOUNTING SERVICES, INC.
5823 26TH STREET WEST
BRADENTON, FL. 34207 US

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Article V

The effective date for this Limited Liability Company shall be:

01/01/2003

Signature of member or an authorized representative of a member

Signature: CHARLES O. FULKS