

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

L07000087680
FILED 8:00 AM
August 27, 2007
Sec. Of State
nculligan

Article I

The name of the Limited Liability Company is:

MASTER ACCOUNTING & TAXES, LLC

Article II

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

2332 BLACK LAKE BLVD
WINTER GARDEN, FL. 34787

The mailing address of the Limited Liability Company is:

P.O. BOX 783532
WINTER GARDEN, FL. 347783532

Article III

The purpose for which this Limited Liability Company is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

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

ANA L DIAZ-PICHARDO
2332 BLACK LAKE BLVD
WINTER GARDEN, FL. 34787

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: ANA L. DIAZ-PICHARDO

Article V

The name and address of managing members/managers are:

Title: MGRM
ALEJANDRO PICHARDO
P.O. BOX 783532
WINTER GARDEN, FL. 34778

Title: MGRM
MINELLY PENA
P.O. BOX 783532
WINTER GARDEN, FL. 34778

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Article VI

The effective date for this Limited Liability Company shall be:

08/27/2007

Signature of member or an authorized representative of a member

Signature: ALEJANDRO PICHARDO