

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

L09000117114
FILED 8:00 AM
December 09, 2009
Sec. Of State
ncausseaux

Article I

The name of the Limited Liability Company is:

LBG CPA, LLC

Article II

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

2161 PALM BEACH LAKES BLVD
450
WEST PALM BEACH, FL. 33409

The mailing address of the Limited Liability Company is:

2161 PALM BEACH LAKES BLVD
450
WEST PALM BEACH, FL. 33409

Article III

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

PRACTICE OF PUBLIC ACCOUNTING

Article IV

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

GOLDBERG JACOBS & COMPANY LLP
2161 PALM BEACH LAKES BLVD
450
WEST PALM BEACH, FL. 33409

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: MARILYN JACOBS

Article V

The name and address of managing members/managers are:

Title: MGRM
LOUISE B GOLDBERG
2161 PALM BEACH LAKES SUITE 450
WEST PALM BEACH, FL. 33409

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Article VI

The effective date for this Limited Liability Company shall be:

12/07/2009

Signature of member or an authorized representative of a member

Signature: LOUISE B. GOLDBERG