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ACCOUNTING PROFESSIONALS, L.L.C.

7015 N. Armenia Avenue
Tampa, Florida 33604

February 6, 2001

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

Re: Accounting Professionals, L.L.C.

To whom it may concern:

Enclosed are an original and one (1) copy of the Articles of Organization for Florida Limited Liability Company and the original certificate of designation of registered agent for Accounting Professionals, L.L.C. I have also enclosed a check for \$125.00 for our filing fee, certified copy of our articles and certificate of status.

Sincerely yours,



David W. Brewster
Manager

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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**ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY
COMPANY**

of

ACCOUNTING PROFESSIONALS, L.L.C.

ARTICLE I - NAME

The name of the Limited Liability Company shall be:

ACCOUNTING PROFESSIONALS, L.L.C.

ARTICLE II - PRINCIPAL OFFICE

The principal place of business and mailing address of this Limited Liability Company shall be:

7015 N. Armenia Avenue
Tampa, Florida 33604


ARTICLE III - REGISTERED AGENT AND ADDRESS

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

David W. Brewster
7015 N. Armenia Avenue
Tampa, Florida 33604

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TALLAHASSEE, FLORIDA

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 as provided for in Chapter 608, F.S..



David W. Brewster, Registered Agent

ARTICLE IV - MANAGEMENT

The Limited Liability Company is to be managed by one or more managers and is, therefore, a manager-managed company. The following persons will be responsible for managing the LLC:

David W. Brewster
2413 Silver Forrest Lane
Lutz, Florida 33549

Patty J. Hensley
9627 Hidden Oak Circle
Tampa, Florida 33612

Phillip A. Reid
7015 N. Armenia Avenue
Tampa, Florida 33604

ARTICLE VI - PURPOSE

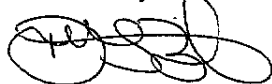
This Limited Liability Company is organized for the purpose of accounting and tax services and all other related business activities permitted under the laws of the United States and the State of Florida.

ARTICLE V - DURATION

The term of existence of the Limited Liability Company shall be the maximum allowed by law in the State of Florida.

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TALLAHASSEE FLORIDA

The undersigned has executed these Articles of Organization for a Florida Limited Liability Company this 6th day of February 2001.



David W. Brewster

Managing Member