## L010000 14765 C.P.A.'s FINANCIAL SERVICES, L.L.C.

## 5318 Central Avenue

St. Petersburg, Florida 33707

Phone: (727) 328-7858 Facsimile: (727) 327-1461

August 15, 2001

Registration Section Division of Corporations Post Office Box 6327 Tallahassee, FL 32314

To Whom It May Concern:

Please process the attached Articles of Organization for Florida Limited Liability Company:

C.P.A.'s Financial Services, L.L.C. Attn: Nicholas J. Ruggeri 5308 Central Avenue St. Petersburg, FL 33707

(727) 328-7858

Thank You,

Nicholas / Ruggeri

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DIVIJON OF CORPORATIONS
TALLAHASSEE ELOBIONS

Incorporation Letter

## ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY COMPANY

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ARTICLE I - Name: The name of the Limited Liability Company is: C.P.A.'s Financial Services, L.L.C.
ARTICLE II - Address: The mailing address and street address of the principal office of the Limited Liability Company is: 5308 Central Avenue St. Petersburg, FL 33707 ARTICLE III - Registered Agent, Registered Office, & Registered Agent's Signature:
The name and the Florida street address of the registered agent are:
Nicholas J. Ruggeri Name
Florida street address (P.O. Box NOT acceptable)
St. Petersburg FL 33707 City, State, and Zip
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.  Registered Agent's Signature
Article IV - Management (Check box if applicable.)  The Limited Liability Company is to be managed by one manager or more managers and is, therefore, a manager - managed company.
(An additional article must be added if an effective date is requested)  Signature of a member or an authorized representative of a member.  (In accordance with section 608.408(3), Florida Statutes, the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true.)  Nicholas J. Ruggeri  Typed or printed name of signee

Filing Fees:
\$100.00 Filing Fee for Articles of Organization
\$25.00 Designation of Registered Agent
\$30.00 Certified Copy (Optional)
\$5.00 Certificate of Status (Optional)