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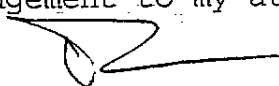
November 16, 2001

Division of Corporations
Florida Department of State
409 E. Gaines St.
Tallahassee, FL 32399

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*****55.00 *****55.00

Dear Sir or Madam:

Please return any acknowledgement to my attention.



Robert Rio

11-16-2001

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2001 DEC -13 AM 9:23
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

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FLORIDA DEPARTMENT OF STATE
Katherine Harris
Secretary of State

November 26, 2001

ROBERT RIO
1435 GULF-TO-BAY BLVD
SUITE C
CLEARWATER, FL 33755

SUBJECT: TAX ACCOUNTANT, ATTORNEY & CFP CHRIS BRETTNER &
ASSOCIATES, LLC
Ref. Number: W01000026839

We have received your document for TAX ACCOUNTANT, ATTORNEY & CFP
CHRIS BRETTNER & ASSOCIATES, LLC and check(s) totaling \$70.00.
However, the document has not been filed and is being retained in this office for
the following reason(s):

There is a balance due of \$55.00. Refer to the attached fee schedule for the
breakdown of fees. Please return a copy of this letter to ensure your money is
properly credited.

The fees to file a Florida Limited Liability Company or register a Foreign Limited
Liability Company are as follows: \$100 filing fee; and \$25 registered agent
designation fee. Please include an additional \$30 for each certified copy
requested (optional) and \$5.00 for each certificate of status requested (optional).

Please return a copy of this letter, within 60 days or your filing will be considered
abandoned.

If you have any questions concerning the filing of your document, please call
(850) 245-6043.

Shawn Logan
Document Specialist

Letter Number: 801A00062669

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TALLAHASSEE, FLORIDA

**Articles of Organization of
Tax Accountant, Attorney & CFP Chris Brettner & Associates,
LLC**

ARTICLE I - Name:

The name of the limited liability company is: Tax Accountant, Attorney & CFP Chris Brettner & Associates, LLC.

ARTICLE II - Address:

The mailing address and street address of the principal office of the limited liability company is:


13575 58th St. N.
Ste. 126
Clearwater, FL 33760

ARTICLE III - Registered Agent, Registered Office, & Registered Agent's Signature

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

Chris Brettner
13575 58th St. N.
Ste. 126
Clearwater, FL 33760

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.


Chris Brettner

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& ALLIANCE, FLORIDA

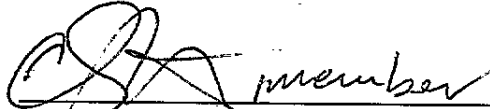
ARTICLE IV - Management:

The limited liability company is to be managed by one or more managers and is, therefore, a manager-managed company.

The name and address of the manager who is to serve as manager until the first annual meeting of members or until his successor or successors is or are elected and qualify is:

Chris Brettner
13575 58th St. N.
Ste. 126
Clearwater, FL 33760

Signed on this 12th day of November, 2001, by the undersigned member.


Chris Brettner, 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.)

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