

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

**L02000002592
FILED
February 04, 2002
Sec. Of State**

Article I

The name of the Limited Liability Company is:

GLOBAL ACCOUNTING PARTNERS, LLC

Article II

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

915 PALAMA WAY
LANTANA, FL. 33462

The mailing address of the Limited Liability Company is:

915 PALAMA WAY
LANTANA, FL. 33462

Article III

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

GREGORY C BACKMAN
915 PALAMA WAY
LANTANA, FL. US 33462

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: GREGORY BACKMAN

Article IV

The Limited Liability Company is a manager managed company

Article V

The name and address of members/managers are:

Title: MGR
GREGORY C BACKMAN
915 PALAMA WAY
LANTANA, FL. 33462

Title: MGR
KATHLEEN S GEORGE
915 PALAMA WAY
LANTANA, FL. 33462

Signature of member or an authorized representative of a member

Signature: GREGORY BACKMAN