

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

**L02000011527
FILED
May 13, 2002
Sec. Of State**

Article I

The name of the Limited Liability Company is:

J & P ACCOUNTING SERVICES, LLC

Article II

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

5811 LAGUNA WOODS COURT
TAMPA, FL. US 33625

The mailing address of the Limited Liability Company is:

5811 LAGUNA WOODS COURT
TAMPA, FL. US 33625

Article III

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

JORGE ARIZMENDI JR.
5811 LAGUNA WOODS COURT
TAMPA, FL. US 33625

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: JORGE ARIZMENDI, JR.

Article IV

The Limited Liability Company is a manager managed company

Signature of member or an authorized representative of a member

Signature: JORGE ARIZMENDI, JR.