

L020000011945

Welsh & Associates, LLC
Paul R. Welsh, Member
13350 157th Court North
Jupiter, FL 33478
(561) 744-6559

May 1, 2002

Registration Section
Division of Corporations
Post Office Box 6327
Tallahassee, FL 32314
(805) 245-6051

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-05/10/02--01044--001
****130.00 ****130.00

MJH

Dear Sirs:

Please accept the attached Articles of Organization for Welsh & Associates, LLC. A check in the amount of \$130.00 is attached. The amount includes the fees for filing the Articles of Organization, the designation of the Registered Agent and a request for a Certificate of Status.

Should there be any questions regarding this filing and the amount enclosed please contact me at the following:

Welsh & Associates, LLC
Paul R. Welsh, Member
13350 157th Court North
Jupiter, FL 33478
(561) 744-6559

Thank you for your attention in this matter.

Sincerely yours,



Paul R. Welsh

FILED
02 MAY 10 AM 8:57
SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLES OF ORGANIZATION
OF
WELSH & ASSOCIATES, LLC

FIRST: I, Paul R. Welsh, whose address is 13350 157th Court North, Jupiter, Florida 33478, being at least eighteen (18) years of age, hereby organize a Florida Limited Liability Company pursuant to Chapter 608, Florida Statutes.

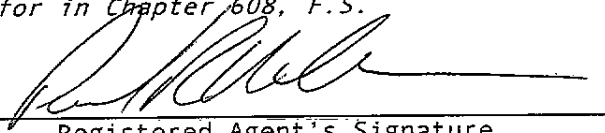
SECOND: The name of the Florida Limited Liability Company (which is hereafter referred to as the "LLC") is Welsh & Associates, LLC

THIRD: The purposes for which the LLC is formed are:

(1) To engage in all phases of accounting and tax services and such other business pertaining to the industry, and to engage in any other lawful purpose and/or business.

FOURTH: The mailing address of the LLC in this State is 13350 157th Court North, Jupiter, Florida 33478. The principle place of business address of the LLC in this State is 13350 157th Court North, Jupiter, Florida 33478. The name and post office address of the Registered Agent of the LLC in this State is Paul R. Welsh, 13350 157th Court North, Jupiter, Florida 33478. Said Resident Agent is an individual actually residing in this State.

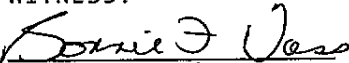
Having been named as registered agent and to accept service of process for the above stated Limited Liability Company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all 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.

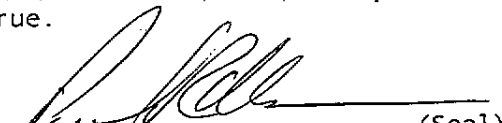


Registered Agent's Signature

IN WITNESS WHEREOF, Paul R. Welsh, has signed these Articles of Organization, this 1st day of December, 2001, and he acknowledged the same to be his act. 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.

WITNESS:


As to P.R.W.


Paul R. Welsh, Member (Seal)

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA