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ACCOUNT NO.: 07210000032 REFERENCE: 642464 80457A AUTHORIZATION : COST LIMIT : \$ 125.00 ORDER DATE: June 27, 2002 ORDER TIME: 10:07 AM ORDER NO. : 642464-005 80457A CUSTOMER NO: 400006061414--2 CUSTOMER: Cathy Hames, Secretary Black, Sims, Burnett And Birch, L.l.p. 501 North Grandview Avenue 3rd Floor Daytona Beach, FL 32118 DOMESTIC FILING DALE ABBOTT, CPA, LLC NAME: EFFECTIVE DATE: ARTICLES OF INCORPORATION CERTIFICATE OF LIMITED PARTNERSHIP ARTICLES OF ORGANIZATION PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

CERTIFIED COPY PLAIN STAMPED COPY CERTIFICATE OF GOOD STANDING

CONTACT PERSON: "Susie Knight The EXAMINER'S INITIALS: 3000 12 3000 12 XAMINER'S INITIALS: 3000 12 XAMINER'S INITIALS:

TIME TO THE MINATED

02 JUN 27 AM 10: 30

BECEINED

ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY COMPANY

ARTICLE I - Name: The name of the Limited Liability Company is: DALE ABBOTT, CPA, LLC ARTICLE II - Address: The mailing address and street address of the principal office of the Limited Liability Company is: 555 West Granada Elvd., Suite G10, Ormond Beach, FL 32174

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

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

Random R. Burnett

Name

501 N. Grandview Avenue, 3rd Floor East

Florida street address (P.O. Box NOT acceptable)

Daytona Beach

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.

Random R. Burriett

Ey:

Registered Aggra'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 enticle 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.)

Dale Abbott, Sole Member

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)