

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

L03000007645
FILED 8:00 AM
March 03, 2003
Sec. Of State

Article I

The name of the Limited Liability Company is:

INNOVATIVE ACCOUNTING SOLUTIONS, LLC

Article II

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

1900 NW CORPORATE BLVD
400E
BOCA RATON, FL. 33431

The mailing address of the Limited Liability Company is:

1900 NW CORPORATE BLVD
400E
BOCA RATON, FL. 33431

Article III

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

GAMMA ACCOUNTING & BUSINESS SERVICES, INC.
1900 NW CORPORATE BLVD
400E
BOCA RATON, FL. 33431

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: SPIRO GALANIS

Article IV

The effective date for this Limited Liability Company shall be:

03/02/2003

Signature of member or an authorized representative of a member

Signature: SPIRO GALANIS