

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

L03000038718
FILED 8:00 AM
October 10, 2003
Sec. Of State

Article I

The name of the Limited Liability Company is:

RELIABLE ACCOUNTING SERVICES, LLC

Article II

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

39 N.W. 161 AVENUE
PEMBROKE PINES, FL. 33028

The mailing address of the Limited Liability Company is:

39 N.W. 161 AVENUE
PEMBROKE PINES, FL. 33028

Article III

The purpose for which this Limited Liability Company is organized is:

ACCOUNTING & TAX SERVICES

Article IV

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

SANDRA B CABRERA
39 N.W. 161 AVENUE
PEMBROKE PINES, FL. 33028

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: SANDRA B. CABRERA

Article V

The name and address of managing members/managers are:

Title: MGRM
SANDRA B CABRERA
39 N.W. 161 AVENUE
PEMBROKE PINES,, FL. 33028

Title: MGRM
JOSIAS VALERO
39 N.W. 161 AVENUE
PEMBROKE PINES, FL. 33028

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Article VI

The effective date for this Limited Liability Company shall be:

10/09/2003

Signature of member or an authorized representative of a member

Signature: SANDRA B. CABRERA