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Articles of organization

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Ray Hurtado. CPA, LLC Under the Florida Limited Liability Company Act.

Article I

The name of this limited liability company is Ray Hurtado CPA, LLC (the "company")

Article II

The mailing and street address of the principal office of the company is 10310 NW 52nd Street, Coral Springs FL 33076.

Article III

The name and street address of the company's initial registered agent in Florida is Ray Hurtado, 10310 NW 52nd Street, Coral Springs, FL 33076.

Article IV

This company is to be a member-managed Company.

Article V

Members of the company have the right to admit new members upon the written consent of a majority interest of the existing members, and the existing members shall determine the amount and nature of contributions by new members at the time new members are admitted.

Article VI

The effective date of this company is January 2nd 2004.

IN WITNESS WHEREOF, the undersigned has executed these articles of Organization on October 7th 2003.

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ACCEPTANCE OF DESIGNATION AS REGISTERED AGENT.

Having been named as Registered Agent to accept service of process for Ray Hurtado CPA, LLC, at the place designated in the foregoing articles of Organization, the undersigned hereby accepts the appointment as registered agent and agrees to act in this capacity. Further the undersigned agrees to comply with the provisions of the Florida Limited Liability Company Act relating to the proper and complete performance of the duties of Registered Agent and is familiar and accept the obligations of the position as Registered Agent.