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DIVISION OF CORPORATIONS
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15P

301 Bay Tree Court
Sanford, FL 32773
T (407) 739-3537
F (407) 322-5613
xbagix@earthlink.net

Global Accounting & Tax Services, PA

October 28, 2003

Registration Section
Div. of Corporations
PO BOX 6327
Tallahassee, FL 32314

To Whom It May Concern:

Please find enclosed my Articles of Organization for the formation of a LLC entity.

If you have any questions please do not hesitate to contact me.

Sincerely,



Mohamedbaquir S. Nurmohamed
President

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TRANSMITTAL LETTER

TO: Registration Section
Division of Corporations

SUBJECT: Global Accounting & Tax Services, LLC
(Name of Limited Liability Company)

The enclosed Articles of Organization and fee(s) are submitted for filing.

Please return all correspondence concerning this matter to the following:

Mohamedbaquir S. Nurmohamed
(Name of Person)

(Firm/Company)

301 Bay Tree Court
(Address)

Sanford, FL 32773
(City/State and Zip Code)

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For further information concerning this matter, please call:

Mohamedbaquir Nurmohamed at (407) 739-3537
(Name of Person) (Area Code & Daytime Telephone Number)

STREET ADDRESS:
Registration Section
Division of Corporations
409 E. Gaines Street
Tallahassee, Florida 32399

MAILING ADDRESS:
Registration Section
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

**ARTICLES OF ORGANIZATION
FOR
FLORIDA LIMITED LIABILITY COMPANY**

ARTICLE I - Name:

The name of the Limited Liability Company is:

Global Accounting & Tax Services, LLC

ARTICLE II - Address:

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

Principal Office Address:

301 Bay Tree Court

Sanford, FL 32773

Mailing Address:

SAME AS PRINCIPAL

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

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

Mohamedbaquir S. Nurmohamed

Name

301 Bay Tree Court

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

Sanford

FLORIDA 32773

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, Florida Statutes..



Registered Agent's Signature

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The name and address of each Manager or Managing Member is as follows:

"MGRM" = Managing Member

Sanford, FL 32773

Sanford, FL 32773

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REQUIRED SIGNATURE:

Typed or printed name of signee

\$ 5.00 Certificate of Status (Optional)