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TAX & ACCOUNTING CONSULTANTS, P.A.

William E. Jones, MSBA,EA,CPA* Douglas E. Brodbeck, CPA Caroline W. Jones, EA Phone: (850) 386-1065 Fax: (850) 386-3535

220 John Knox Rd., Ste. 2 Tallahassee, FL 32303

* Florida Supreme Court Certified County Mediator

Department of State Division of Corporations 409 East Gaines Street Tallahassee,FL 32399

Re: Joe Kelly, LLC

Dear Sir of Madame:

The enclosed Articles of Organization and fee Joe Kelly, LLC are submitted for filing. We have enclosed a check in the amount of \$125.00 to cover the filing fee, and Registered Agent designation.

Please return all correspondence concerning this matter to the following:

Tax & Accounting Consultants, PA 220 John Knox Road, Suite 2 Tallahassee,FL 32303

For further information concerning this matter please call Bill Jones at (850) 386-1065.

Thank you for your prompt attention in this matter.

Sincerely yours,

William F. Jones

ARTICLES OF ORGANIZATION OF JOE KELLY, LLC

ARTICLE I -- NAME

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The name of this Limited Liability Company is Joe Kelly, LLC

ARTICLE II--ADDRESS

The mailing address and street address of the principal office of the Limited Liability Company is 177 Joe Kelly Road, Havana, FL 32333.

ARTICLE III--REGISTERED AGENT, REGISTERED OFFICE, AND REGISTERED AGENT'S SIGNATURE:

The name and street address of the registered agent are Joe J. Kelly, 177 Joe Kelly Road, Havana, FL 32333.

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.

Joe Kelly, Registered Agent

ARTICLE IV—MANAGEMENT

The Limited Liability Company is to be managed by the members and is, therefore, a member managed company. The initial member is:

Joe J. Kelly, 177 Joe Kelly Road, Havana, FL 32333 - MGRM

ARTICLE V—EFFECTIVE DATE

The effective date of the Limited Liability Company is 1000.26, 2003.

ARTICLE VII—PURPOSE

The Limited Liability Company may transact any and all lawful business for which Limited Liability Companies may be organized under the Florida Limited Liability Company Act.

ARTICLE VI--INDEMNIFICATION

The Limited Liability Company shall indemnify any member, or any former member, to the full extent permitted by law.

ARTICLE VII--AMENDMENT

This Limited Liability Company reserves the right to amend or repeal any provision contained in these Articles of Organization, or any amendment hereto, by a majority vote of the Board of Members, and any right conferred upon the members is subject to this reservation.

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.

Member

Date