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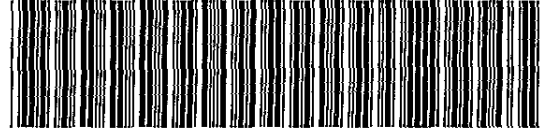
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STATE OF FLORIDA
TALLAHASSEE

PAULA G. DRUMMOND, P.A.

1001 N. 12th Avenue

P.O. Box 2637

Pensacola, FL 32513-2637

**Paula G. Drummond
Attorney and Counselor at Law**

(850) 432-7555

(850) 433-8845 fax

December 3, 2003

Department of State
Division of Corporations
Corporate Filings
P.O. Box 6327
Tallahassee, FL 32314

Re: Articles of Organization for McCurley & Yeagle, P.L.

Corporate Filing Division:

Enclosed for filing are the original Articles of Organization for the above professional limited liability company, and my check in the amount of \$125 for filing fees. An extra copy of the Articles is enclosed for your use in file stamping and returning to me with acknowledgment of filing. Please use the P.O. Box address above for all correspondence with this office.

Thank you for your assistance.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Paula G. Drummond", written in a cursive style.

Paula G. Drummond

PGD:dl

**Articles of Organization
for
McCurley & Yeagle, P.L.**

These Articles of Organization are filed for the purpose of forming a professional limited liability company pursuant to Chapter 621, Florida Statutes.

Article I - Name:

The name of the Professional Limited Liability Company is McCurley & Yeagle, P.L.

Article II - Address:

The mailing address of the principal office of the Professional Limited Liability Company is 2233 E. Olive Road, Pensacola, FL 32514.

Article III - Purpose:

This Professional Limited Liability Company is formed for the purpose of providing certified public accounting services in the State of Florida, and in such additional other states as the members may be licensed to perform such accounting services.

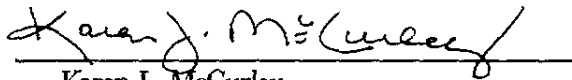
Article IV - Effective Date:

This Professional Limited Liability Company shall commence existence on January 1, 2004.

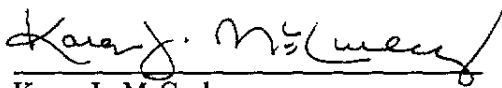
Article V - Registered Agent, Registered Office & Registered Agent's Signature:

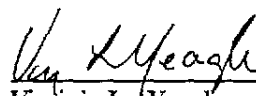
The name and the Florida street address of the registered agent are: Karen J. McCurley, 2233 E. Olive Road, Pensacola, FL 32514.

Having been named as registered agent and to accept service of process for the above named professional 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.


Karen J. McCurley

Dated this 3 day of December, 2003.


Karen J. McCurley
Member


Virginia L. Yeagle
Member

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TAMPA FLORIDA