

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

**L04000008489
FILED 8:00 AM
January 30, 2004
Sec. Of State**

Article I

The name of the Limited Liability Company is:

RICHARD C. FOPIANO, CPA, LLC

Article II

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

3535 GREENWAY DRIVE
JUPITER, FL. 33458

The mailing address of the Limited Liability Company is:

7100-39 FAIRWAY DRIVE
SUITE 220
PALM BEACH GARDENS, FL. 33418

Article III

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

ACCOUNTING, AUDITING, TAX AND FINANCIAL □ □ ADVISORY SERVICES

Article IV

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

RICHARD C FOPIANO
3535 GREENWAY DRIVE
JUPITER, FL. 33458

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: RICHARD C. FOPIANO

Article V

The name and address of managing members/managers are:

Title: MGRM
RICHARD C FOPIANO
3535 GREENWAY DRIVE
JUPITER, FL. 33458

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Article VI

The effective date for this Limited Liability Company shall be:

02/01/2004

Signature of member or an authorized representative of a member

Signature: RICHARD C. FOPIANO