

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

**L04000017949
FILED 8:00 AM
March 08, 2004
Sec. Of State**

Article I

The name of the Limited Liability Company is:
ACCOUNTING PLACEMENT SPECIALISTS, L.L.C.

Article II

The street address of the principal office of the Limited Liability Company is:
8961 CONFERENCE DRIVE
SUITE 2
FORT MYERS, FL. US 33919

The mailing address of the Limited Liability Company is:
8961 CONFERENCE DRIVE
SUITE 2
FORT MYERS, FL. US 33919

Article III

The purpose for which this Limited Liability Company is organized is:
ANY AND ALL LAWFUL BUSINESS.

Article IV

The name and Florida street address of the registered agent is:
JOHN H STROEMER
8961 CONFERENCE DRIVE
FORT MYERS, FL, FL. 33919

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: JOHN H. STROEMER

Article V

The name and address of managing members/managers are:

Title: MGRM
JOHN H STROEMER
8961 CONFERENCE DRIVE STE #2
FORT MYERS, FL. 33919 US

Title: MGRM
TY HARRIS
8961 CONFERENCE DRIVE STE # 2
FORT MYERS, FL. 33919 US

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Article VI

The effective date for this Limited Liability Company shall be:

03/08/2004

Signature of member or an authorized representative of a member

Signature: JOHN H. STROEMER