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Gabe Panepinto, E.A., CFP

Enrolled To Practice Before the IRS
3901 Appletree Drive
Valrico, FL 33594
(813) 661-1040
Fax (813) 661-1040

MILE SEE

February 13, 2004

Registration Section Division of Corporations P.O. Box 6327 Tallahassee, FL 32314

RE: Ayers & Associates, LLC

Gentlemen:

An original and one copy of the Articles of Organization for the five above referenced companies are enclosed. Also, enclosed is our check for Six Hundred Fifty Dollars \$130.00) to cover the Filing Fee, Registered Agent Designation, and Certificate of Status for each company.

Please return a certified copy of each of the articles to my office at 3901 Appletree Drive, Valrico, FL 33594.

Please call me if you have any questions regarding this filling at (813) 661-1040.

Sincerely,

Gabe Panepinto

Enclosures

ARTICLES OF ORGANIZATION FÖR FLORIDA LIMITED LIABILITY THE WASSER CHANGE COMPANY

ARTICLE I – Name:

The name of the Limited Liability Company is: Ayers & Associates, LLC

ARTICLE II - Address:

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

> 7207 N. Thacher Ave. Tampa, FL 33614

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

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

Paul Ayers 7207 N. Thacher Ave. Tampa, FL 33614

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 related 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.

Registered Agent's Signature