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J. BRYAN APR 1 6 2004

TRANSMITTAL LETTER

TO: Registration Section Division of Corporations
SUBJECT: Richard L. Pietschman Jr. CPA LLC (Name of Limited Liability Company)
The enclosed Articles of Organization and fee(s) are submitted for filing.
Please return all correspondence concerning this matter to the following:
Richard Li Pietschman Ir CP
(Firm/Company)
6407 Beret Orive
Or and FLorida 32809 (City/State and Zip Code)
For further information concerning this matter, please call:
Richard L Pietsh man Trat (407) 375-1050 (Name of Person) (Area Code & Daytime Telephone Number)

STREET ADDRESS:

Registration Section
Division of Corporations
409 E. Gaines Street
Tallahassee, Florida 32399

MAILING ADDRESS:

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



ARTICLES OF ORGANIZATION FOR Richard L. Pietschman, Jr., CPA, LLC IN COMPLIANCE WITH 608, F.S.

ARTICLE ONE: The name of this Limited Liability Company shall be Richard L. Pietschman, Jr., CPA, LLC

ARTICLE TWO: The nature of the business and the objects and purposes to be transacted, promoted and carried on are to engage in any lawful act or activity for which limited liability companies may be organized under the laws of the State of Florida.

ARTICLE THREE: The street address of the initial Registered Office shall be 6407 Beret Drive, Orlando, Florida 32809, and the initial Registered Agent at that address shall be Richard L. Pietschman, Jr., CPA.

ARTICLE FOUR: The street address of the Initial Principle Office of the Corporation shall be 6407 Beret Drive, Orlando, Florida 32809.

ARTICLE FIVE: The name and addresses of the Manager is as follows:

Richard L. Pietschman, Jr. 6407 Beret Drive Orlando, Florida 32809

Having been named as registered agent 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, Florida Statutes.

As member of this limited liability company, 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.

Signature/Registered Agent/Manager

Richard L. Pietschman, Jr., CPA