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LIMITED LIABILITY COMPANY

JFM Consulting, LLC

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FLORIDA DEPARTMENT OF STATE

Glenda E. Hood
Secretary of State

April 27, 2004

ACCOUNTING CONSULTANTS, INC.

SUBJECT: JFM CONSULTING, L.L.C.
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**ARTICLES OF ORGANIZATION
OF**

JFM Consulting, LLC

The undersigned, desiring to form a limited liability company under and pursuant to Florida Statutes Chapter 608, entitled the Florida Limited Liability Company Act, do hereby adopt the following Articles of Organization:

ARTICLE I NAME

The name of the limited liability company shall be:

JFM Consulting, LLC

ARTICLE II PRINCIPAL OFFICE

The mailing address of this limited liability company shall be:

JFM Consulting, LLC
2516 6th Court East
Ellenton, FL 34222

ARTICLE III CONTRIBUTIONS TO CAPITAL

The initial capital of this Limited Liability Company shall exist of the sum of not less than \$2,000.00 contributed by its member(s) in money or property, the fair market value thereof being determined by agreement of all the members. No additional contributions will be required to be made, but may be made, by any member of this Limited Liability Company, upon unanimous approval of the members holding a majority of the interests in the Company.

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:

Carol McAtee
5401 Central Avenue
St. Petersburg, FL 33710

ARTICLES OF ORGANIZATION

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JFM Consulting, LLC continued

ARTICLE V NATURE OF BUSINESS

This limited liability company may engage or transact in any of all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation. The Limited Liability Company shall have all of the powers vested in a limited liability company organized under and existing by virtue of the laws of the State of Florida.

ARTICLE VI TERM OF EXISTENCE

The Limited Liability Company is to exist perpetually.

**ARTICLE VII ADMISSION OF ADDITIONAL MEMBERS
AND TRANSFER OF MEMBERS' INTEREST**

No person shall be admitted as an additional member of this Limited Liability Company, without the unanimous approval of the members holding a majority of the interests in the Company.

A member's interest in this Limited Liability shall not be transferred, whether voluntarily or involuntarily, by operation of law, by execution or levy of judgement or lien, by judgement or order of court or by any other means, without the unanimous approval of the remaining members, which they shall not be required to give. Without the unanimous approval of the remaining members, any such putative transfer of a member's interest shall not entitle the would-be transferee management of this Limited Liability Company and shall entitle the would-be transferee solely to and to be a charge upon (I) the share of income of, and (II), when, as and if declared unanimously by the remaining members, distributions, by way of profits, return of capital, or otherwise, from this Limited Liability Company, but not including any compensation paid to the would-be transferor for services rendered to Limited Liability Company.

ARTICLE VIII MEMBERS AND MANAGEMENT OF BUSINESS

The name(s) and address of the member(s) of this Limited Liability Company are:

<u>NAME</u>	<u>ADDRESS</u>
James F. McCarthy	2516 6 th Court East Ellenton, FL 34222

The business of this Limited Liability Company shall be managed by a special manager. James F. McCarthy is hereby appointed as special manager to carry out the day to day business of this Limited Liability Company. The special manager is authorized to employ personnel to conduct the business of this Limited Liability Company. The special manager may, without the prior approval of the member(s) bind the Limited Liability Company for any obligation. The Limited Liability Company is to be managed by the special manager and is, therefore, a manager-managed company.

ARTICLES OF ORGANIZATION

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JFM Consulting, LLC continued

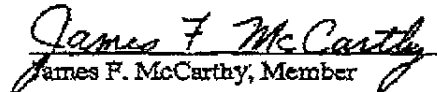
**ARTICLE IX WITHDRAWAL, RETIREMENT, DEATH, BANKRUPTCY OR
EXPULSION**

Upon the death, retirement, resignation, expulsion, bankruptcy or dissolution of a member or upon the occurrence of any other event which terminates the continued membership of a member, this Limited Liability Company shall be dissolved; provided that the member(s), other than deceased, retired, resigned or expelled members, may consent to continue the business of this Limited Liability Company, or by amendment to these Articles of Organization may provide for the continued existence of this Limited Liability Company subsequent to the foregoing events, and subject to distribution to the former member, his heirs and successors of assets provided in dissolution.

ARTICLE X AMENDMENTS

These articles may be amended from time to time by a unanimous written consent of all the member(s), and the amendment shall be filed, duly signed by all member(s) of this Limited Liability Company, with the Florida Department of State.

IN WITNESS WHEREOF, the undersigned, being the initial member(s), have executed these Articles of Organization on 04-26, 2004.


James F. McCarthy, Member

ARTICLES OF ORGANIZATION

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ACCEPTANCE OF REGISTERED AGENT

The undersigned, having been named as the registered agent for:

JFM Consulting, LLC

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 in Section 608 of the Florida Statutes.

Dated this 23 day of April, 2004

Carol McAtee

Carol McAtee, CPA

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