

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

**L04000038898
FILED 8:00 AM
May 24, 2004
Sec. Of State
mthomas**

Article I

The name of the Limited Liability Company is:
WORLDWIDE TAX CONSULTING, LLC

Article II

The street address of the principal office of the Limited Liability Company is:
5448 HOFFNER AVE
SUITE 108
ORLANDO, FL. 32812

The mailing address of the Limited Liability Company is:
1168 BALLYSHANNON PKWY
ORLANDO, FL. 32828

Article III

The purpose for which this Limited Liability Company is organized is:
DOMESTIC AND INTERNATIONAL TAXES, ACCOUNTING, MANAGEMENT
AND CONSULTING SERVICES.

Article IV

The name and Florida street address of the registered agent is:
FRANCISCO G CATALAN
1168 BALLYSHANNON PKWY
ORLANDO, FL. 32828

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: FRANCISCO G CATALAN

Article V

The name and address of managing members/managers are:

Title: MGR
FRANCISCO G CATALAN
5448 HOFFNER AVE SUITE 108
ORLANDO, FL. 32812

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Article VI

The effective date for this Limited Liability Company shall be:

05/22/2004

Signature of member or an authorized representative of a member

Signature: FRANCISCO G CATALAN