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Division of Corporations

Page 1 of 1

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LIMITED LIABILITY COMPANY

WALKER & ASSOCIATES, LLC

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**ARTICLES OF ORGANIZATION
OF
WALKER & ASSOCIATES, LLC**

The undersigned, a member or authorized representative, hereby subscribes to these Articles of Organization to form a limited liability company (the "Company") under the Florida Limited Liability Company Act (Chapter 608, Florida Statutes) and in accordance with F.S. § 608.407.

1. Name. The name of the Company is Walker & Associates, LLC.
2. Mailing Address and Street Address of Principal Office. The mailing address and the street address of the principal office of the Company is 2831 Ringling Boulevard, Suite A-104, Sarasota, Florida 34237.
3. Name and Street Address of Initial Registered Agent. The name and street address of the Company's initial registered agent is J. Hugh Middlebrooks, 200 South Orange Avenue, Sarasota, Florida 34236.
4. Existence. In accordance with F.S. § 608.409, the Company's existence shall begin at the date and time these Articles of Organization are filed, as evidenced by the Department of State's date and time endorsement.
5. Amendment. These Articles of Organization may be amended in the manner provided in the Operating Agreement of the Company.

In witness whereof, the undersigned member or authorized representative has executed these Articles of Organization as of the 10th day of September 2004 (the "Execution Date").


J. Hugh Middlebrooks
Member or Authorized Representative

ACKNOWLEDGEMENT OF REGISTERED AGENT

In accordance with F.S. §§ 608.407(c) and 608.415, the undersigned is familiar with the obligations imposed on the position of registered agent by the Florida Limited Liability Company Act and hereby accepts appointment as the initial registered agent of the Company.

In witness whereof, the undersigned has executed this Acknowledgement of Registered Agent as of the Execution Date.


J. Hugh Middlebrooks
As Registered Agent