

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

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FILED 8:00 AM
December 30, 2004
Sec. Of State
jbryan

Article I

The name of the Limited Liability Company is:

WAGNER & ASSOCIATES, LLC

Article II

The street address of the principal office of the Limited Liability Company is:

12300 SOUTH SHORE BLVD.
SUITE 218
WELLINGTON, FL. 33414

The mailing address of the Limited Liability Company is:

12300 SOUTH SHORE BLVD.
SUITE 218
WELLINGTON, FL. 33414

Article III

The purpose for which this Limited Liability Company is organized is:

CPA SERVICES AND CONSULTING

Article IV

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

H T WAGNER JR
12300 SOUTH SHORE BLVD.
SUITE 218
WELLINGTON, FL. 33414

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: H. THOMAS WAGNER, JR., CPA

Article V

The name and address of managing members/managers are:

Title: MGRM
H. THOMAS WAGNER, JR., P.A.
12300 SOUTH SHORE BLVD. STE #218
WELLINGTON, FL. 33414

Title: MGRM
ISABELLA LUNSFORD, P.A.
17690 - 76TH STREET NORTH
LOXAHATCHEE, FL. 33470

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Article VI

The effective date for this Limited Liability Company shall be:

01/01/2005

Signature of member or an authorized representative of a member

Signature: ISABELLA LUNSFORD, CPA