

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

L05000040901
FILED 8:00 AM
April 26, 2005
Sec. Of State
Irrivers

Article I

The name of the Limited Liability Company is:

MPC AUDITING, LLC

Article II

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

1400 JUNGLE AVENUE N
ST. PETERSBURG, FL. 33710

The mailing address of the Limited Liability Company is:

1400 JUNGLE AVENUE N
ST. PETERSBURG, FL. 33710

Article III

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

ANY AND ALL LAWFUL BUSINESS.

Article IV

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

MICHAEL P CAPOZZI
1400 JUNGLE AVENUE N
ST. PETERSBURG, FL. 33710

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: MICHAEL P. CAPOZZI

Article V

The name and address of managing members/managers are:

Title: MGRM
MICHAEL P CAPOZZI
1400 JUNGLE AVENUE N
ST. PETERSBURG, FL. 33710

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Article VI

The effective date for this Limited Liability Company shall be:

04/26/2005

Signature of member or an authorized representative of a member

Signature: MICHAEL P. CAPOZZI