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FEB 10 2006
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May 5, 2005

Secretary of State
Registration Section
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

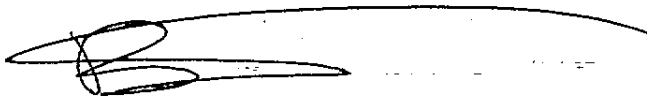
Dear Sirs:

Please file these Articles of Organization on behalf of CAUDILLO & NIETO A/C, L.L.C. with the Secretary of State. Please date the limited liability corporation to begin as of MAY 5, 2005. Please mail a copy of the acceptance and the articles to:

PAUL R. SHORT
PROFESSIONAL ACCOUNTING ASSOCIATES, INC.
7522 NORTH 40TH STREET
Tampa, Florida 33604

Thank You.

Sincerely,



PROFESSIONAL ACCOUNTING ASSOCIATES, INC.

ENCLOSURES: ORIGINAL ARTICLES OF ORGANIZATION.
CHECK PAYABLE TO SECRETARY OF STATE FOR
\$125.00.

PRS/crs

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

Article I

The name of the Limited Liability Company is:

CAUDILLO & NIETO A/C, LLC

Article II

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

38606 OTIS ALLEN ROAD
ZEPHYRHILLS, FL 33540

The mailing address of the Limited Liability Company is:

38606 OTIS ALLEN ROAD
ZEPHYRHILLS, FL 33540

The Limited Liability Company shall have an **effective beginning date of May 5, 2005.**

Article III

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

PAUL R. SHORT
7522 NORTH 40TH STREET
TAMPA, FL 33604

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: _____

Paul R. Short

Dated: May 5, 2005

Article IV

The Limited Liability Company is a manager managed company.

Article V

The name and address of members/managers are:

Title: MGR
LORENZO CAUDILLO
5501 HILTON ROAD.
ZEPHYRHILLS, FL. 33544

Signature of member or an authorized representative of a member

Signature: Lorenzo Caudillo
Dated: May 5, 2005.

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