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ABCD ACCOUNTING

Accounting Bookkeeping & Consulting Discounted, Inc.
America's Business Bookkeepers and Tax Specialists
E-mail: Bob@ABCD-accounting.com

Telephone 305.919.9700
Facsimile 305.919.9760

1821 Northeast 146th Street
Miami, Florida 33181-1423

November 30, 2005

Department of State
Division of Corporations
ATTN: New Filing Section
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301

RE: Professional Public Accountants, LLC

Greetings:

Enclosed are one original and one copy of the Articles of Organization and Registered Agent Designation for the above-named Limited Liability Company together with the \$125.00 filing fees.

Any effort you might extend to process these articles as quickly as possible will be greatly appreciated.

Thank you so much for your time and consideration.

Sincerely,



Robert D. Allman
Accountant

/ie

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SECRETARY OF STATE
TALLAHASSEE, FL 32301

**ARTICLES OF ORGANIZATION
OF
PROFESSIONAL PUBLIC ACCOUNTANTS, LLC**

The undersigned member(s), or authorized representative of a member, for the purpose of forming a Limited Liability Company pursuant to Chapter 608, Florida Statutes, hereby adopts the following the following Articles of Organization.

ARTICLE I - NAME

The name of the Limited Liability Company shall be:
Professional Public Accountants, LLC

ARTICLE II - ADDRESS

The principal place of business and mailing address of this Limited Liability Company shall be:
1821 N.E. 146th Street, Miami, Florida 33181-1423.

ARTICLE III - INITIAL REGISTERED AGENT AND ADDRESS

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

ROBERT ALLMAN
1821 N.E. 146th Street, Miami, Florida 33181-1423.

ARTICLE IV - DURATION

The Limited Liability Company shall exist in perpetuity.

ARTICLE V - MANAGEMENT

The Limited Liability Company is to be managed by its members, and the names and addresses of the initial members are:

Robert Allman, Managing Member.
1821 N.E. 146th Street, Miami, Florida 33181-1423.

ARTICLE VI - ADMISSION OF ADDITIONAL MEMBERS

The members of the Limited Liability Company shall have the right to admit additional members upon a majority vote of the existing members in accordance with Article XI, governing voting, contained herein.

ARTICLE VII - MEMBERSHIP AND MEMBERSHIP INTERESTS OF MEMBERS

The rights of the members of the Limited Liability Company shall be determined in reference to their membership interest in the Limited Liability Company and not in reference to a "capital account" or "relative capital account" as defined in Chapter 608 of the Florida Statutes.

ARTICLE VIII - LIMITATION ON AGENCY AUTHORITY OF MEMBERS

No member of the Limited Liability Company shall be an agent of the company solely by virtue of being a member, and no member shall have authority to incur debt or contractual liability on

behalf of the Limited Liability Company solely by virtue of being a member. Such authority can only be granted by a written authorization of the managing member.

ARTICLE IX – DISTRIBUTION

The Limited Liability Company may, from time to time, make distributions of its property to its members in accordance with the provisions set forth in the Limited Liability Company regulations. In an event, no distribution may be made if, after the distribution, the Limited Liability Company would not be able to pay its debts as they came due in the usual course of business, or if the Limited Liability Company's total assets would be less than the sum of its total liabilities, excluding liabilities to members on account of their capital contributions.

ARTICLE X – SHARING OF PROFITS AND LOSSES

Sharing of profits and losses shall be allocated on the basis of each member's membership interest in the Limited Liability Company.

ARTICLE XI – VOTING

Members of the Limited Liability Company are entitled to vote on matters concerning the Limited Liability Company and each member's vote shall be weighted in accordance with each member's membership interest in the Limited Liability Company.

ARTICLE XII – WITHDRAWAL OF A MEMBER

A member of the Limited Liability Company may withdraw from the Limited Liability Company upon 45 days written notice to all other members provided that the withdrawing member has complied with all of the Articles of Organization and regulations of the Limited Liability Company and provided that all outstanding obligations of the withdrawing member to the Limited Liability Company have been satisfied.

ARTICLE XIII – MEMBERS RIGHTS TO CONTINUE BUSINESS

The remaining members of the Limited Liability Company shall have the right to continue the business of the Limited Liability Company upon the death, retirement, resignation, expulsion, bankruptcy, or dissolution of a member or the occurrence of any other event which terminates the continued membership of a member in the Limited Liability Company provided that the remaining members operate the business of the Limited Liability Company in full compliance with these Articles of Organization, the regulations of the Limited Liability Company and all applicable local, state, and federal laws.

IN WITNESS WHEREOF, I have signed these Articles of Organization this 30th day of November 2005.



Robert Allman (In accordance with section 608.408(3), Florida Statutes, the named executor affirms under penalty of perjury that the facts stated in this document are true)

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**CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE**

Pursuant to Chapters 48, 621 and 608, Florida Statutes, the undersigned Limited Liability Company, organized under the laws of the State of Florida, submits the following statement in designing the registered office/registered agent, in the State of Florida.

1. The name of the Limited Liability Company is:
Professional Public Accountants, LLC
2. The name and address of the registered agent and office is:
ROBERT ALLMAN
1821 N.E. 146th Street, Miami, Florida 33181-1423.

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.

The undersigned has executed this acceptance of the Registered Agent position this 30th day of November 2005.



Robert Allman
Registered Agent

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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