

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

L05000117806
FILED 8:00 AM
December 09, 2005
Sec. Of State
mthomas

Article I

The name of the Limited Liability Company is:

PREMIER ACCOUNTANTS & TAX ADVISORS LLC

Article II

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

111 SECOND AVENUE NE
SUITE 514
ST PETERSBURG, FL. US 33701

The mailing address of the Limited Liability Company is:

111 SECOND AVENUE NE
SUITE 514
ST PETERSBURG, FL. US 33701

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:

PINNACLE 1031 EXCHANGE SERVICES LLC
111 SECOND AVENUE NE
SUITE 514
ST PETERSBURG, FL. 33701

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: R HOWELL

Article V

The name and address of managing members/managers are:

Title: MGR
PINNACLE 1031 EXCHANGE SERVICES LLC
111 SECOND AVENUE NE
ST PETERSBURG, FL. 33701 US

L05000117806
FILED 8:00 AM
December 09, 2005
Sec. Of State
mthomas

Signature of member or an authorized representative of a member

Signature: R HOWELL AUTHORIZED REPRESENTATIVE