

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

L06000000095
FILED 8:00 AM
December 30, 2005
Sec. Of State
mthomas

Article I

The name of the Limited Liability Company is:

PROFESSIONAL ACCOUNTING AND TAX SERVICES LLC

Article II

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

1901 NW 98TH AVENUE
PEMBROKE PINES, FL. 33024

The mailing address of the Limited Liability Company is:

1901 NW 98TH AVENUE
PEMBROKE PINES, FL. 33024

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:

DE FERIA A DELFIN
1901 NW 98TH AVENUE
PEMBROKE PINES, FL. 33024

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: DELFIN DE FERIA

Article V

The name and address of managing members/managers are:

Title: MGR
DELFIN A DE FERIA
1901 NW 98TH AVENUE
PEMBROKE PINES, FL. 33024

Title: MGR
ALFREDO H AZAN
1901 NW 98TH AVENUE
PEMBROKE PINES, FL. 33024

Article VI

The effective date for this Limited Liability Company shall be:

01/01/2006

Signature of member or an authorized representative of a member

Signature: DELFIN DE FERIA

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