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FLORIDA/FOREIGN LIMITED LIABILITY CO.

Accounting & Consulting Associates, LLC

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**ARTICLES OF ORGANIZATION OF
ACCOUNTING & CONSULTING ASSOCIATES, L.L.C.**

**ARTICLE I
NAME**

The name of this Limited Liability Company shall be ACCOUNTING & CONSULTING ASSOCIATES, L.L.C.

**ARTICLE II
PURPOSE**

This Limited Liability Company is created for the purpose of transacting any and all lawful business for which limited liability companies may be organized under the laws of the State of Florida or of the United States of America, as may be agreed upon by the members.

**ARTICLE III
PLACE OF BUSINESS AND REGISTERED AGENT**

The initial place of business and mailing address of this Limited Liability Company shall be 15700 Bahama Way, Bokeria, FL 33922, and such other place places as the members from time to time may determine.

The initial Registered Agent of the Limited Liability Company shall be Christine R. Wright, Esq., 4427 S.E. 16th Place, #2, Cape Coral, FL 33904.

**ARTICLE IV
MANAGEMENT OF BUSINESS**

This Limited Liability Company is to be managed a manager or managers, such that the company is to be a manager managed company.

**ARTICLE V
REGULATIONS**

At the time of executing these articles of organization, the members of the Limited Liability Company shall adopt regulations containing all provisions for the regulation and management of this company not inconsistent with law or these articles.

The power to alter, amend or repeal these regulations shall be vested in all the members of this company.

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ARTICLE VI PROPERTY

Real or personal property originally brought into or transferred to the company, or acquired by the company by purchase or otherwise shall be held and owned, and/or conveyance shall be made, in the name of this Limited Liability Company.

ARTICLE VII DISTRIBUTION OF EARNINGS

The members of the Company shall have the sole discretion whether to issue earnings to the members or retain the same, either in whole or in part. The manager shall not be required to provide a reason for the determination to retain such earnings.

ARTICLE VIII TRANSFERABILITY OF MEMBERS' INTEREST

A member's interest in this Limited Liability Company may be transferred only with the unanimous written consent of all the remaining members of the transferee intends to become a member. Without this consent, the transferee shall not be entitled to become a member or to participate in the management of the company, but shall be entitled only to the share of profits, other compensation or return of contributions to which the transferor otherwise would be entitled.

Transferability of members' interests shall be governed by the provisions of § 608.432, Florida Statutes.

ARTICLE IX ADMISSION OF NEW MEMBERS

Additional members may be admitted from time to time with the unanimous written consent of the members on such terms and conditions as are set forth by a unanimous vote of the members.

ARTICLE X (A) WITHDRAWAL OR RETIREMENT OF MEMBER(S)

In the event any member desires to withdraw or retire from the Limited Liability company, or becomes disabled so that he is unable to fulfill his obligations to the Limited Liability Company as specified in these articles, the member shall give sixty (60) days notice of his intention in writing by registered or certified mail to the other members at the last known address of each member. If any member is adjudged incompetent or insane, his guardian shall give notice thereof to each of the other members in the same manner.

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Should any member lose its interest to a creditor, either voluntarily or involuntarily, then no member shall be permitted to resign from the Company until such time that the company is dissolved and its affairs are winded up, as per § 608.427(1), Florida Statutes. This provision shall not, however, prevent the company from expelling that member, as set forth in Article X(B), below.

ARTICLE X (B)
EXPULSION OF MEMBER(S)

- a) **Grounds for Expulsion.** Any member may be expelled from membership in the Limited Liability Company by a majority vote of the other members on the following grounds:
- (1) Failure of a member to make, when due, any contribution required to be made under the terms of this agreement, when such failure has continued for a period of thirty (30) days after written notice thereof;
 - (2) Failure to fulfill any other obligation to the Limited Liability Company as specified in these articles, when such failure has continued for a period of thirty (30) days after written notice thereof;
 - (3) Adjudication of the member as insane or incompetent;
 - (4) Disability of the member to the extent that he is unable to fulfill his obligations to the Limited Liability Company as specified in these articles;
 - (5) The making of an assignment for the benefit of creditors, the filing of a petition under the National Bankruptcy Act or under any similar law or statute of the United States or any state thereof, or the adjudication of the member as a bankrupt or insolvent in proceedings filed against such member under any such act or statutes; or
 - (6) Any unlawful act causing damage to the Limited Liability Company.
- b) **Notice.** On the occurrence of any event listed in subparagraph (a) of this article, the defaulting member may be expelled from membership in the Limited Liability Company, by a majority vote of the other members upon giving the defaulting member fifteen (1) days' notice of expulsion. The notice shall briefly state the grounds for the expulsion.

ARTICLE XI
DISSOLUTION, WINDING UP, LIQUIDATION

- a) **Causes of Dissolution.** This Limited Liability Company shall be dissolved on the occurrence of any of any of the following events, unless the remaining members unanimously give their written consent to the continuance of the company:
- 1) Withdrawal, retirement or expulsion of a member.
 - 2) Death, disability or bankruptcy of a member.
 - 3) Unanimous written consent of the members.

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- b) **Right to Continue Business.** The remaining members of this Limited Liability Company shall have the right to continue the business on the death, retirement, resignations, expulsion, bankruptcy or dissolution of a member or occurrence of any other event that terminates the continued membership of a member in the company.
- c) **Payment if Limited Liability Company is Continued.** If the remaining members elect to continue the company business under subparagraph (b) of this article, they shall pay to the retiring, withdrawing or expelled member, or to the estate of the deceased, the value of such member's interest, as determined by subparagraph (d) of this article, as of the date of the events enumerated in subparagraph (a). Payment shall be made within three (3) months.
- d) **Value of Member's Interest.** The value of a member's interest in the Limited Liability Company shall be computed by (1) adding the totals of a (a) his capital account, (b) his income account, and (c) any other amounts owed to him by the company; and (2) subtracting from the sum of the above totals the sum of the total of any amount owed by him to the company. If any member withdraws from the company, that member shall be entitled to his initial contribution and to his subsequent capital contributions.
- e) **Winding Up and Liquidation.** On dissolution of the Limited Liability Company, if the company business is not continued pursuant to subparagraph (b) of this article, it shall be wound up and liquidated as quickly as circumstances allow. The assets of the company shall be applied to company liabilities in the following order:
- (1) Amounts owing to creditors other than members.
 - (2) Amounts owing to members other than for capital and profits.
 - (3) Amounts owing to members in respect to capital.
 - (4) Amounts owing to members in respect to profits.

ARTICLE XII NOTICE TO MEMBERS

All notices to the members of this Limited Liability Company pursuant to these articles shall be deemed effective when given by personal delivery or by certified mail, return receipt requested.

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IN WITNESS WHEREOF, the parties hereto have executed these Articles of Organization on this 19 day of January, 2006.

WITNESSES

Nicola Wiering
Printed Name: Nicola Wiering

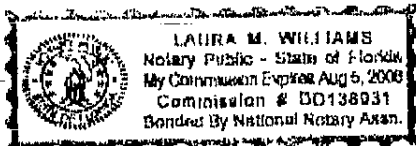
Christine F. Wright
Christine F. Wright, Authorized Representative of the Member

Laura M. Williams
Printed Name: LAURA M. WILLIAMS

STATE OF FLORIDA
COUNTY OF LEE

I HEREBY CERTIFY that on this 19 day of January, 2006, before me, an officer duly qualified to take acknowledgements, personally appeared Christine F. Wright, who is personally known to me and who has executed the foregoing instrument, acknowledged before me that he executed the same, and who did not take an oath.

My commission expires: AUG. 5, 2006



Laura M. Williams
Notary Public, State of Florida

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ACKNOWLEDGEMENT

Having been named to accept service of process for the above-stated Limited Liability Company at the place designated within the Articles of Organization, the undersigned hereby accepts to act in this capacity and agrees to comply with the provisions of § 608.415, Florida Statutes.

Christine F. Wright
Christine F. Wright, Esq.

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