

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

L06000007760
FILED 8:00 AM
January 23, 2006
Sec. Of State
jbryan

Article I

The name of the Limited Liability Company is:

VIVA ENTERPRISES, LLC

Article II

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

1709 WEST BAKER STREET
PLANT CITY, FL. 33563

The mailing address of the Limited Liability Company is:

1709 WEST BAKER STREET
PLANT CITY, FL. 33563

Article III

The purpose for which this Limited Liability Company is organized is:

OPERATION OF A TAX PREPARATION SERVICE, NOTARY PUBLIC AND
ANY AND ALL LAWFUL BUSINESS

Article IV

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

RONALD S TULIN ESQ.
502 EAST BAKER
SUITE A
PLANT CITY, FL. 33563

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: RONALD S. TULIN

Article V

The name and address of managing members/managers are:

Title: MGRM
SYLVIA AREVALO
1709 WEST BAKER STREET
PLANT CITY, FL. 33563

Title: MGRM
JUAN AREVALO
1709 WEST BAKER STREET
PLANT CITY, FL. 33563

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Article VI

The effective date for this Limited Liability Company shall be:

01/23/2006

Signature of member or an authorized representative of a member

Signature: RONALD S. TULIN