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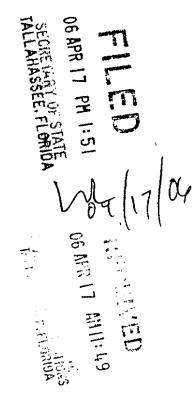
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SPIEGEL & UTRERA (Requestor's Name) 1840 SOUTHWEST 22 STREET, 4TH FLOOR MIAMI, FL 33145 - (305) 854-6000

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OTHER FILINGS	QUALIFICATION	
Annual Report	Foreign	
Fictitious Name	Limited Partnership	
Name Reservation	Reinstatement	
•	Trademark	
	Other	

ARTICLES OF ORGANIZATION

OF

R, J & N, LLC

The undersigned, for the purpose of forming a limited liability company under the Florida Limited Liability Company Act, Florida Statutes Chapter 608, hereby makes, acknowledges, and files the following Articles of Organization.

ARTICLE 1 - NAME

The name of the limited liability company shall be R, J & N, LLC, ("Company").

ARTICLE 2 - ADDRESS

The principal place of business of the Company in Florida shall be 5326 9th Avenue South, Gulfport, Florida 33707 and the mailing address shall be the same.

ARTICLE 3 - EFFECTIVE DATE

These Articles of Organization shall be effective immediately upon the Secretary of State, State of Florida.

ARTICLE 4 - DURATION

Subject to the provisions of Article 8, the Company's existence shall terminate no later than 99 years from its date of commencement, unless the Company is earlier dissolved as provided in these Articles of Organization.

ARTICLE 5 - PURPOSES AND POWERS

The general purpose for which the Company is organized is to to engage in the business of tax management consulting services and to transact any lawful business for which a limited liability company may be organized under the laws of the State of Florida. The Company shall have all the powers granted to a limited liability company under the laws of the State of Florida.



ARTICLE 6 - REGISTERED OFFICE AND REGISTERED AGENT

The initial address of registered office of this Company is Spiegel & Utrera, P.A., at 1840 Southwest 22 Street, 4th Floor, Miami, Florida 33145. The name and address of the registered agent of this Company is Spiegel & Utrera, P.A., 1840 Southwest 22 Street, 4th Floor, Miami, Florida 33145.

ARTICLE 7 - ADMISSION OF NEW MEMBERS

No additional member(s) shall be admitted to the Company except with the unanimous written consent of all the member(s) of the Company and upon such terms and conditions as shall be determined by all the member(s). A member may transfer his or her interest in the Company as set forth in the regulations of the Company, but the transferee shall have no right to participate in the management of the business and affairs of the Company or become a member unless all the other member(s) of the Company other than the member proposing to dispose of his or her interest approve of the proposed transfer by unanimous written consent.

ARTICLE 8 - TERMINATION OF EXISTENCE

The Company shall be dissolved upon the death, retirement resignation expulsion, bankruptcy, or dissolution of a member or manager, or upon the occurrence of any other event that terminates the continued membership of a member in the Company, unless the business of the Company is continued by the consecutor all the remaining members, provided there are at least one remaining member.

ARTICLE 9 - MANAGEMENT

The Company shall be managed by a manager or manager(s) in accordance with regulations adopted by the member(s) for the management of the business and affairs of the Company. These regulations may contain any provisions for the regulation and management of the affairs of the Company not inconsistent with law or these Articles of Organization. The names of all such manager(s) who is/are to serve as manager(s) is/are:

Operating Manager:

Nichole Morales

Secretary:

Nichole Morales

Treasurer:

Nichole Morales

whose addresses shall be the same as the principal office of the Company.



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IN WITNESS WHEREOF, The undersigned, an authorized representative of the members, has made and subscribed these Articles of Organization at Miami, Florida, for the foregoing uses and purposes, this April 14, 2006.

Elsie Sanchez, Authorized Representative of the Members



ACCEPTANCE OF REGISTERED AGENT DESIGNATED IN ARTICLES OF ORGANIZATION

Spiegel & Utrera, P.A., having a business office identical with the registered office of the Company name above, and having been designated as the Registered Agent in the above and foregoing Articles of Organization, is familiar with and accepts the obligations of the position of Registered Agent under Section 608.4155, Florida Statutes and other applicable Florida Statutes.

Spiegel & Utrera, P.A.

Natalia Utrera, Vice President