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07/01/06

06/26/06--01031--021 \*\*160.00

FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIONS  
06 JUN 26 AM 11:42

J. BRYAN JUN 28 2006

## COVER LETTER

**TO:** Registration Section  
Division of Corporations

**SUBJECT:** PROFESSIONAL ACCOUNTING & TAX PRACTICE, LLC  
(Name of Limited Liability Company)

The enclosed Articles of Organization and fee(s) are submitted for filing.

Please return all correspondence concerning this matter to the following:

FE M. ORBIGOSO

(Name of Person)

PROFESSIONAL ACCOUNTING & TAX PRACTICE, LLC

(Firm/Company)

6170 HEATHER ST.

(Address)

JUPITER, FL 33458

(City/State and Zip Code)

FILED STATE  
SECRETARY OF CORPORATIONS  
06 JUN 28 AM 11:42

For further information concerning this matter, please call:

Fe M. Orbigoso

(Name of Person)

at (

561

452-3788

(Area Code & Daytime Telephone Number)

Enclosed is a check for the following amount:

- |  |   |   |  |
|--|---|---|--|
| <input type="checkbox"/> \$125.00 Filing Fee | <input type="checkbox"/> \$130.00 Filing Fee &<br>Certificate of Status | <input type="checkbox"/> \$155.00 Filing Fee &<br>Certified Copy<br>(additional copy is enclosed) | <input checked="" type="checkbox"/> \$160.00 Filing Fee,<br>Certificate of Status &<br>Certified Copy<br>(additional copy is enclosed) |
|--|---|---|--|

**Mailing Address**

Registration Section  
Division of Corporations  
P.O. Box 6327  
Tallahassee, FL 32314

**Street/Courier Address**

Registration Section  
Division of Corporations  
Clifton Building  
2661 Executive Center Circle  
Tallahassee, FL 32301

# ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY COMPANY

## ARTICLE I - Name:

The name of the Limited Liability Company is:

PROFESSIONAL ACCOUNTING & TAX PRACTICE, LLC

(Must end with the words "Limited Liability Company," "Limited Company" or their abbreviation "LLC," or "L.C.,")

## ARTICLE II - Address:

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

### Principal Office Address:

6170 HEATHER ST.  
JUPITER, FL 33458

### Mailing Address:

6170 HEATHER ST.  
JUPITER, FL 33458

## ARTICLE III - Registered Agent, Registered Office, & Registered Agent's Signature:

(The Limited Liability Company cannot serve as its own Registered Agent. You must designate an individual or another business entity with an active Florida registration.)

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

FE M. ORBIGOSO

Name

6170 HEATHER ST.

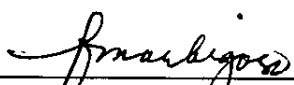
Florida street address (P.O. Box **NOT** acceptable)

JUPITER, FL 33458

City, State, and Zip

**EFFECTIVE DATE**  
07/01/06

*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 as provided for in Chapter 608, F.S..*

  
Registered Agent's Signature (REQUIRED)

(CONTINUED)

Page 1 of 2

**ARTICLE IV- Manager(s) or Managing Member(s):**

The name and address of each Manager or Managing Member is as follows:

**Title:**

"MGR" = Manager

"MGRM" = Managing Member

**Name and Address:**

MGR

FE M. ORBIGOSO

6170 HEATHER ST.

JUPITER, FL 33458

MGRM

JOSEPH ALLEN C. ORBIGOSO

6170 HEATHER ST.

JUPITER, FL 33458

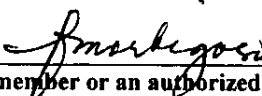
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DIVISION OF CORPORATIONS  
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(Use attachment if necessary)

**ARTICLE V:** Effective date, if other than the date of filing: JULY 01, 2006. (OPTIONAL)

(If an effective date is listed, the date must be specific and cannot be more than five business days prior to or 90 days after the date of filing.)

**REQUIRED SIGNATURE:**

  
\_\_\_\_\_  
Signature of a member or an authorized representative of a member.

(In accordance with section 608.408(3), Florida Statutes, the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true.)

FE M. ORBIGOSO

\_\_\_\_\_  
Typed or printed name of signee

**Filing Fees:**

**\$125.00 Filing Fee for Articles of Organization and Designation  
of Registered Agent**

**\$ 30.00 Certified Copy (Optional)**

**\$ 5.00 Certificate of Status (Optional)**