

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

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FILED 8:00 AM
December 18, 2006
Sec. Of State
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Article I

The name of the Limited Liability Company is:

JOANNE M. GRASS, C.P.A., LLC

Article II

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

9872 SUNDERSON STREET
ORLANDO, FL. 32825

The mailing address of the Limited Liability Company is:

9872 SUNDERSON STREET
ORLANDO, FL. 32825

Article III

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

JOANNE M GRASS
9872 SUNDERSON STREET
ORLANDO, FL. 32825

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: JOANNE M. GRASS

Article IV

The name and address of managing members/managers are:

Title: MGRM
JOANNE M GRASS
9872 SUNDERSON STREET
ORLANDO, FL. 32825

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Article V

The effective date for this Limited Liability Company shall be:

01/01/2007

Signature of member or an authorized representative of a member

Signature: JOANNE M. GRASS