

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

L07000003835
FILED 8:00 AM
January 11, 2007
Sec. Of State
ncausseauX

Article I

The name of the Limited Liability Company is:

PALM BEACH ACCOUNTING & CONSULTING, LLC

Article II

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

328 NOTTINGHAM BLVD.
WEST PALM BEACH, FL. US 334052669

The mailing address of the Limited Liability Company is:

328 NOTTINGHAM BLVD.
WEST PALM BEACH, FL. US 334052669

Article III

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

ANY AND ALL LAWFUL BUSINESS, INCLUDING, BUT NOT LIMITED TO,
THE PRACTICE OF PUBLIC ACCOUNTING AS PERMITTED BY LAW.

Article IV

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

MICHAEL A HANRAHAN
328 NOTTINGHAM BLVD.
WEST PALM BEACH, FL. 334052669

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: MICHAEL A. HANRAHAN

Article V

The name and address of managing members/managers are:

Title: MGR
MICHAEL A HANRAHAN
328 NOTTINGHAM BLVD.
WEST PALM BEACH, FL. 334052669 US

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Article VI

The effective date for this Limited Liability Company shall be:

01/07/2007

Signature of member or an authorized representative of a member

Signature: MICHAEL A. HANRAHAN, AUTHORIZED REP.