Electronic Articles of Organization For Florida Limited Liability Company

L07000006044 FILED 8:00 AM January 17, 2007 Sec. Of State mthomas

Article I

The name of the Limited Liability Company is: 7 DEGREES TAX AND LEGAL LLC

Article II

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

4520 NW 3RD STREET APT. # 2D DELRAY BEACH, FL. 33445

The mailing address of the Limited Liability Company is:

4520 NW 3RD STREET APT. # 2D DELRAY BEACH, FL. 33445

Article III

The purpose for which this Limited Liability Company is organized is: ANY AND ALL LAWFUL BUSINESS.

Article IV

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

IRMA K CARNAM 4520 NW 3RD STREET APT. # 2D DELRAY BEACH, FL. 33445

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: IRMA K. CARNAM

Article V

The name and address of managing members/managers are:

Title: MGRM MARCIA J WINITZER ESQ. 25 LEONARD ROAD SHARON, MA. 02067

Title: MGRM MONIQUE BOLMIN 6 CITE VANEAU PARIS, FRANCE, .. 75007 FR L07000006044 FILED 8:00 AM January 17, 2007 Sec. Of State mthomas

Article VI

The effective date for this Limited Liability Company shall be: 01/15/2007

Signature of member or an authorized representative of a member Signature: MARCIA J. WINITZER, ESQ.