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Division of Corporations

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FLORIDA/FOREIGN LIMITED LIABILITY CO.

Brenda Kirk Reagan, CPA, LLC

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FAX AUDIT # 407000433293

ARTICLES OF ORGANIZATION OF Brenda Kirk Reagan, CPA, LLC

ARTICLE I ·

NAME

The name of the limited liability company shall be: Brenda Kirk Reagan, CPA, LLC

ARTICLE II

PRINCIPAL OFFICE

The principal place of business and mailing address of this Limited Liability Company shall be: 348 Eagle Drive, Panama City Beach, Florida 32407.

ARTICLE III

INITIAL REGISTERED AGENT & STREET ADDRESS

The name and address of the initial registered agent is: Brenda Reagan, 348 Eagle Drive, Panama City Beach, Florida 32407. Located in the County of Bay.

ARTICLE IV

DURATION

The duration for the limited liability company shall be: 12/31/2047.

ARTICLE V

MANAGERS/MEMBERS

The management of the limited liability company is reserved for the Members and the name and address of the member of the Limited Liability Company is:

Brenda Reagan, 348 Eagle Drive, Panama City Beach, Florida 32407

Business Filings Incorporated, Organizer

Mark Schiff, AVP

Authorized Representative

Prepared by Mark Schiff, Business Filings Incorporated, 8025 Excelsior Dr., Suite 200,

Madison, WI 53717

(608) 827-5300

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FAX AUDIT # 407000433293

FAX AUDIT

CERTIFICATE OF DESIGNATION OF REGISTERED AGENT/REGISTERED OFFICE

PURSUANT TO THE PROVISIONS OF SECTION 608.415, FLORIDA STATUTES, THE UNDERSIGNED COMPANY, ORGANIZED UNDER THE LAWS OF THE STATE OF FLORIDA, SUBMITS THE FOLLOWING STATEMENT IN DESIGNATING THE REGISTERED OFFICE/REGISTERED AGENT, IN THE STATE OF FLORIDA.

The name of the limited liability company is: Brenda Kirk Reagan, CPA, LLC

The name and address of the registered agent and office is Brenda Reagan, 348 Eagle Drive, Panama City Beach, Florida 32407. Located in the County of Bay.

Having been named as registered agent and to accept service of process for the above stated 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.

Date: 2/7/06