

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

L07000018666
FILED 8:00 AM
February 19, 2007
Sec. Of State
mthomas

Article I

The name of the Limited Liability Company is:

GLOBAL ACCOUNTING & CONSULTING SERVICES, LLC.

Article II

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

5631 NW 112TH AVENUE
SUITE 104
DORAL, FL. 33178

The mailing address of the Limited Liability Company is:

5631 NW 112TH AVENUE
SUITE 104
DORAL, FL. 33178

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:

RAUL E DE LA TORRE
5631 NW 112TH AVENUE
SUITE 104
DORAL, FL. 33178

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: RAUL E. DE LA TORRE

Article V

The name and address of managing members/managers are:

Title: MGRM
RAUL E DE LA TORRE
5631 NW 112TH AVENUE, STE 104
DORAL, FL. 33178

L07000018666
FILED 8:00 AM
February 19, 2007
Sec. Of State
mthomas

Article VI

The effective date for this Limited Liability Company shall be:

02/15/2007

Signature of member or an authorized representative of a member

Signature: RAUL E. DE LA TORRE