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FLORIDA/FOREIGN LIMITED LIABILITY CO.

MANIAR, MILLER & WECHSLER CPA'S, LLC

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ARTICLES OF ORGANIZATION OF MANIAR, MILLER & WECHSLER CPA'S, LLC

The undersigned subscribers to these Articles of Organization, nature person competent to cordisct, hereby form a limited liability company under the laws of the State of Florida.

ARTICLEI

Name: The name of the limited liability company is MANIAR, MILLER & WECHSLER CPA'S, LLC.

ARTICLE II

Nature of Business: The limited liability company is organized for the purpose of engaging in any activities or business permitted under the laws of the United States and the States of Florida.

ARTICLE III

Term of Existence: This limited liability company is to exist perpetually unless sooner dissolved according to law.

ARTICLE IV

Address: The initial post office address of the principal office of this limited liability company in the State of Florida is MANIAR. MILLER & WECHSLER CPA'S, LLC, 7737 N University Drive, Suite # 201, Tamarac FL 33321. The LLC shall also have power and authority to establish branch offices at such place or places both within and without the State of Florida as may be designated by the members

ARTICLEV

EXISTENCE OF LIMITED LIABILITY COMPANY

The existence of the liability company shall begin on the date these articles are filed with the Department of State, State of Florida.

ARTICLE VI

INITIAL REGISTERED OFFICE AND REGISTERED AGENT

The name and post office address of the registered agent signing these Articles of Organization is:

Name

Address

Raju Maniar

7737 N University Drive,

Tamarac, FI 33321

MAR 28 PM 1: 12

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The names and addresses of managing members are:

1. Raju Manier 7737 N University Drive, # 201

Tamarac, FL 33321

2. Jack Miller

3300 University Drive, #803

Coral springs, FL 33065

Carol Wechster 3.

3300 University Drive, # 803

Coral springs, FL 33065

IN WITNESS WHEREOF, for the purpose of forming this limited liability company under the laws of the State of Florida, the undersigned, constituting an Authorized Representative of a member of this limited day of MARCH 2007. liability company, has executed these Articles of Organization this 28

Raju Maniar

ACCEPTANCE OF APPOINTMENT BY REGISTERED AGENT

OF

MANIAR, MILLER & WECHSLER CPA'S, LLC

Pursuant to the provisions of the Florida Limited Liability Company Act, the undersigned does hereby accept the appointment as registered agent on which process may be served within the State of Florida for the proposed Florida Limited Liability Company named in the foregoing Articles of Organization

By: 6 10 mar

Raju Maniar

2007 MAR 28 PM 1: 12 SECRETARY OF STATE