

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

L08000021541
FILED 8:00 AM
February 28, 2008
Sec. Of State
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Article I

The name of the Limited Liability Company is:

EXPERT TAX CONSULTANTS & ACCOUNTING SERVICES, LLC

Article II

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

198 NW 79TH STREET
MIAMI, FL. US 33150

The mailing address of the Limited Liability Company is:

198 NW 79TH STREET
MIAMI, FL. US 33150

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:

JOEL D LUBIN
198 NW 79TH STREET
MIAMI, FL. 33150

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: JOEL LUBIN

Article V

The name and address of managing members/managers are:

Title: MGR
JOEL D LUBIN
198 NW 79TH STREET
MIAMI, FL. 33150 US

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Article VI

The effective date for this Limited Liability Company shall be:

02/29/2008

Signature of member or an authorized representative of a member

Signature: JOEL LUBIN