

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

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FILED 8:00 AM
April 22, 2008
Sec. Of State
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Article I

The name of the Limited Liability Company is:

TURNER CPA FIRM, LLC

Article II

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

ONE S.E. 3RD AVENUE
SUITE 1440
MIAMI, FL. US 33131

The mailing address of the Limited Liability Company is:

ONE S.E. 3RD AVENUE
SUITE 1440
MIAMI, FL. US 33131

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:

DAVID M TURNER
ONE S.E. 3RD AVENUE
SUITE 1440
MIAMI, FL. 33131

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: DAVID M. TURNER

Article V

The name and address of managing members/managers are:

Title: MGRM
DAVID M TURNER
ONE S.E. 3RD AVENUE, #1440
MIAMI, FL. 33131 US

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Signature of member or an authorized representative of a member

Signature: DAVID M. TURNER