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Division of Corporations

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Florida Department of State
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FLORIDA/FOREIGN LIMITED LIABILITY CO

CPAHOST.COM LLC

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MAY 29 2008

EXAMINER

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**ARTICLES OF ORGANIZATION
OF
CPAHOST.COM LLC**

The undersigned, a member or authorized representative, hereby subscribes to these Articles of Organization to form a limited liability company (the "Company") under the Florida Limited Liability Company Act (Chapter 608, Florida Statutes) and in accordance with F.S. § 608.407.

1. Name. The name of the Company is:

CPAhost.com LLC

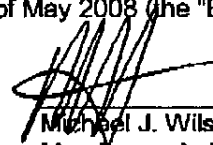
2. Mailing Address and Street Address of Principal Office. The mailing address and the street address of the principal office of the Company is 301 North Cattlemen Road, Suite 300, Sarasota, Florida 34232.

3. Name and Street Address of Initial Registered Agent. The name and street address of the Company's initial registered agent is Michael J. Wilson, 200 South Orange Avenue, Sarasota, Florida 34236.

4. Existence. In accordance with F.S. § 608.409, the Company's existence shall begin at the date and time these Articles of Organization are filed, as evidenced by the Department of State's date and time endorsement.

5. Amendment. These Articles of Organization may be amended in the manner provided in the Operating Agreement of the Company.

In witness whereof, the undersigned member or authorized representative has executed these Articles of Organization as of the 23rd day of May 2008 (the "Execution Date").



Michael J. Wilson
Member or Authorized Representative

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ACKNOWLEDGEMENT OF REGISTERED AGENT

In accordance with F.S. §§ 608.407(c) and 608.415, the undersigned is familiar with the obligations imposed on the position of registered agent by the Florida Limited Liability Company Act and hereby accepts appointment as the initial registered agent of the Company.

In witness whereof, the undersigned has executed this Acknowledgement of Registered Agent as of the Execution Date.



Michael J. Wilson
As Registered Agent