

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

L09000024531
FILED 8:00 AM
March 12, 2009
Sec. Of State
nculligan

Article I

The name of the Limited Liability Company is:

GEM ACCOUNTING SERVICES, LLC

Article II

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

13922 S.W. 49 CIRCLE TERRACE
MIAMI, FL. 33175

The mailing address of the Limited Liability Company is:

13922 S.W. 49 CIRCLE TERRACE
MIAMI, FL. 33175

Article III

The purpose for which this Limited Liability Company is organized is:

ACCOUNTING SERVICES

Article IV

The name and Florida street address of the registered agent is:

MELINEE D GONZALEZ CPA
13922 S.W. 49 CIRCLE TERRACE
MIAMI, FL. 33175

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: MELINEE D. GONZALEZ, CPA

Article V

The name and address of managing members/managers are:

Title: MGRM
MELINEE D GONZALEZ CPA
13922 S.W. 149 CIRCLE TERRACE
MIAMI, FL. 33175

Title: MGRM
DANY D GONZALEZ
13922 S.W. 149 CIRCLE TERRACE
MIAMI, FL. 33175

Article VI

The effective date for this Limited Liability Company shall be:

03/12/2009

Signature of member or an authorized representative of a member

Signature: MELINEE D. GONZALEZ, CPA

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