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(Document Number)

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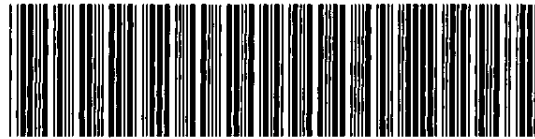
L. SELLERS

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EXAMINER

~~WOS 41211~~

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FILED
09 APR 28 AM 10:54
SECRETARY OF STATE
TALLAHASSEE FLORIDA

July 25, 2008

Richard Lyew
6208 NW 65 Terrace
Parkland, FL 33067

Registration Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

SUBJECT: Accounting Solutions, LLC

The enclosed Articles of Organization and fee are submitted for filing.

Please return all correspondence concerning this matter to the following:

Richard Lyew
Accounting Solutions, LLC
6208 NW 65 Terrace
Parkland, FL 33067

For further information concerning this matter please call:

Richard Lyew at 954-570-2289

Enclosed is a check for \$130.00 for the Filing Fee and a Certificate of Status.

Sincerely,


Richard Lyew



FLORIDA DEPARTMENT OF STATE
Division of Corporations

September 24, 2008

RICHARD LYEW
6208 NW 65 TERRACE
PARKLAND, FL 33067

SUBJECT: ACCOUNTING SOLUTIONS, LLC
Ref. Number: W08000044346

We have received your document for ACCOUNTING SOLUTIONS, LLC and your check(s) totaling \$130.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity. Section 608.406, Florida Statutes, was amended effective July 1, 2007, to require the name of a limited liability company to be distinguishable from the names of all other filings filed with the Division of Corporations, except for fictitious name registrations and general partnership registrations.

Please select a new name and make the correction in all the appropriate places. One or more words may be added to make the name distinguishable from the one presently on file. Adding of Florida or Florida to the end of the name is not acceptable. A search for name availability can be made on the Internet through the Division's records at www.sunbiz.org.

Please note the name of a limited liability company must end with the words Limited Liability Company, the abbreviation L.L.C., or the designation LLC. The word Limited may be abbreviated as Ltd. and the word Company may be abbreviated as Co. The following suffixes are no longer acceptable: Limited Company, L.C., and LC.

The document number of the name conflict is L05000048316.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6967.

Leslie Sellers
Regulatory Specialist II

Letter Number: 208A00051410

April 22, 2009

Richard Lyew
6208 NW 65 Terrace
Parkland, Florida 33067

Registration Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Subject: Professional Accounting & Tax Solutions, LLC

The enclosed Articles of Organization and fee are submitted for filing.

Please return all correspondence concerning this matter to the following:

Richard Lyew
Professional Accounting & Tax Solutions, LLC
6208 NW 65 Terrace
Parkland, FL 33067

For further information concerning this matter please call:

Richard Lyew at 954-579-2289

Sincerely,

A handwritten signature in black ink, appearing to read 'Richard Lyew', with a long horizontal flourish extending to the right.

Richard Lyew

**ARTICLES OF ORGANIZATION
OF
PROFESSIONAL ACCOUNTING & TAX SOLUTIONS, LLC**

The undersigned, for the purposed of forming a Limited Liability Company under the Florida Limited Liability Act, statute Chapter 608, hereby makes, acknowledges and files the following Articles of Organization.

ARTICLE 1 – NAME

The name of the Limited Liability Company shall be Professional Accounting & Tax Solutions, LLC ("Company").

ARTICLE 2 – ADDRESS

The principal place of business and mailing address of the Company in Florida shall be 6208 NW 65 Terrace, Parkland, Florida 33067.

ARTICLE 3 – EFFECTIVE DATE

These Articles of Organization shall be effective immediately upon approval of the Secretary of State, State of Florida.

ARTICLE 4 – TERM OF EXISTENCE

The Limited Liability Company shall have perpetual existence, commencing upon the approval of the Secretary of State, State of Florida.

ARTICLE 5 – PURPOSE AND POWERS

This Limited Liability Company is formed for the purpose of transacting any and all lawful business for which a Limited Liability Company may be organized under the laws of the State of Florida.

ARTICLE 6 – REGISTERED AGENT, REGISTERED ADDRESS AND REGISTERED AGENT'S SIGNATURE

The name and Florida street address of the registered agent is Richard Lyew, 6208 NW 65 Terrace, Parkland, Florida 33067.

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, 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 as provided for in Chapter 608, F.S.

Registered Agent's Signature: _____



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TALLAHASSEE
FLORIDA

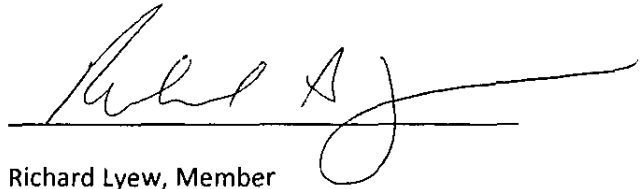
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ARTICLE 7 – MANAGEMENT

The Company shall be managed by a manager or managers in accordance with regulations adopted by the members for the management of the business and affairs of the Company. These regulations may contain any provisions for the regulation and management of the affairs of the Company not inconsistent with the law or these Articles of Organization. The names of all such managers who are to serve as managers are as follows:

<u>Title</u>	<u>Name and Address</u>
Manager	Richard Lyew 6208 NW 65 Terrace Parkland, Florida 33067
Manager	Melody Lyew 6208 NW 65 Terrace Parkland, Florida 33067

IN WITNESS WHEREOF, the undersigned, a Member of the Company, has made and subscribed these Articles of Organization, for the foregoing uses and purposes, this 22nd day of April, 2009.



Richard Lyew, Member

(in accordance with section 608.408(3), Florida Statutes, the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true.)

FILED
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SECRETARY OF STATE
TALLAHASSEE FLORIDA