

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

**L09000071128
FILED 8:00 AM
July 23, 2009
Sec. Of State
Isellers**

Article I

The name of the Limited Liability Company is:
MACGREGOR ACCOUNTING SERVICES, LLC

Article II

The street address of the principal office of the Limited Liability Company is:
1749 NE 10TH TER
SUITE 4
CAPE CORAL, FL. 33909

The mailing address of the Limited Liability Company is:
1749 NE 10TH TER
SUITE 4
CAPE CORAL, FL. 33909

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:
MICHAEL J MACGREGOR
1508 NW 24TH PL
CAPE CORAL, FL. 33993

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: MICHAEL J. MACGREGOR

Article V

The name and address of managing members/managers are:

Title: MGR
MICHAEL J MACGREGOR
1508 NW 24TH PL
CAPE CORAL, FL. 33993

Title: MGR
DIANE M MACGREGOR
1508 NW 24TH PL
CAPE CORAL, FL. 33993

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Article VI

The effective date for this Limited Liability Company shall be:

09/01/2009

Signature of member or an authorized representative of a member

Signature: MICHAEL J. MACGREGOR