

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

L10000004046
FILED 8:00 AM
January 12, 2010
Sec. Of State
gharvey

Article I

The name of the Limited Liability Company is:

L & P ACCOUNTING & TAX SERVICES LLC

Article II

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

1919 N STATE RD 7
203
MARGATE, FL. 33063

The mailing address of the Limited Liability Company is:

1919 N STATE RD 7
203
MARGATE, FL. 33063

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:

LUQUE ANDRES
23277 COUNTRY CLUB DR W
BOCA RATON, FL. 33428

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: ANDRES LUQUE

Article V

The name and address of managing members/managers are:

Title: MGR
ANDRES LUQUE
23277 COUNTRY CLUB DR W
BOCA RATON, FL. 33428

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Article VI

The effective date for this Limited Liability Company shall be:

01/10/2010

Signature of member or an authorized representative of a member

Signature: ANDRES LUQUE