

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

L10000067275
FILED 8:00 AM
June 24, 2010
Sec. Of State
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Article I

The name of the Limited Liability Company is:

USA TAX AND ACCOUNTING, LLC

Article II

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

5000-18 US HIGHWAY 17,
#286
FLEMING ISLAND, FL. US 32003

The mailing address of the Limited Liability Company is:

5000-18 US HIGHWAY 17,
#286
FLEMING ISLAND, FL. US 32003

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:

JEFFREY S TURNER
5027 GRAND LAKES DRIVE N
JACKSONVILLE, FL. 32258

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: JEFFREY S. TURNER

Article V

The name and address of managing members/managers are:

Title: MGRM
JEFFREY S TURNER
5027 GRAND LAKES DRIVE N
JACKSONVILLE, FL. 32258 US

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Article VI

The effective date for this Limited Liability Company shall be:

06/24/2010

Signature of member or an authorized representative of a member

Signature: JEFFREY S. TURNER