

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

L10000108158
FILED 8:00 AM
October 18, 2010
Sec. Of State
dbruce

Article I

The name of the Limited Liability Company is:

L & G ACCOUNTING AND TAX, LLC

Article II

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

2439 SE 14TH AVENUE
HOMESTEAD, FL. US 33035

The mailing address of the Limited Liability Company is:

2439 SE 14TH AVENUE
HOMESTEAD, FL. US 33035

Article III

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

PRACTICE OF ACCOUNTING AND TAX SERVICES

Article IV

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

ROBERT GARNETT
2439 SE 14TH AVENUE
HOMESTEAD, FL. 33035

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: ROBERT GARNETT

Article V

The name and address of managing members/managers are:

Title: MGRM
ROBERT GARNETT
2439 SE 14TH AVENUE
HOMESTEAD, FL. 33035 US

Title: MGRM
MONICA LOPEZ
1801 NE 175TH STREET
NORTH MIAMI BEACH, FL. 33162 US

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Article VI

The effective date for this Limited Liability Company shall be:

10/12/2010

Signature of member or an authorized representative of a member

Signature: ROBERT GARNETT