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ARTICLES OF ORGANIZATION

OF

NORTHWEST FLORIDA ACCOUNTING SERVICES, LLC

The undersigned, being authorized to execute and file these Articles, hereby certify that:

ARTICLE I — Name:

The name of the Limited Liability Company is:

NORTHWEST FLORIDA ACCOUNTING SERVICES, LLC

ARTICLE II — Address:

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

500 West 19th Street, Panama City, FL 32405 - physical Post Office Box 459, Panama City, FL 32402 - mailing

ARTICLE III — Duration:

The duration for the Limited Liability Company shall be perpetual unless terminated as provided in the Operating Agreement/Regulations of the LLC or in accordance with the law of Florida.

ARTICLE IV — Management:

The Limited Liability Company is to be managed by its members, and the names and addresses of the managing members are:

Samuel T. Adams, Post Office Box 191, Panama City, FL 32402-0191 Phillip Timothy Howard, 8511 Bull Headley Road, Suite 405, Tallahassee, 32312 Douglas S. Lyons, 325 North Calhoun Street, Tallahassee, FL 32301

ARTICLE V — Admission of Additional Members:

The right, if given, of the member to admit additional members and the terms and conditions of the admissions shall be in accordance with the Operating Agreement/Regulations of the LLC.

ARTICLE VI --- Members' Rights to Continue Business

The right, if given, of the remaining members of the Limited Liability Company to continue the business on the death, retirement, resignation, expulsion, bankruptcy, or dissolution of a member or the occurrence of any other event which terminates the continued membership of a member in the Limited Liability Company shall be in accordance with the Operating Agreement/Regulations of the LLC.

IN WITNESS WHEREOF, the undersigned have signed these Articles of Organization and acknowledged them to be their acts this 29th day of September, 2011.

SAMUEL T. ADAMS PHILLIP TIMOTHY HOWARD

DOUGLAS S. LYONS

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CERTIFICATE OF DESIGNATION OF

REGISTERED AGENT/REGISTERED OFFICE

PURSUANT TO THE PROVISIONS OF SECTION 608.415, FLORIDA STATUTES, THE UNDERSIGNED LIMITED LIABILITY COMPANY SUBMITS THE FOLLOWING STATEMENT TO DESIGNATE A REGISTERED OFFICE AND REGISTERED AGENT IN THE STATE OF FLORIDA.

1. The name of the Limited Liability Company is NORTHWEST FLORIDA ACCOUNTING SERVICES, LLC.

2. The name and the Florida street address of the registered agent and registered office are:

Samuel T. Adams 460 Grace Avenue Panama City, FL 32401

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 this 29th day of September, 2011.

Samuel T. Adams