

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

L12000108996
FILED 8:00 AM
August 23, 2012
Sec. Of State
bkohr

Article I

The name of the Limited Liability Company is:
ACCOUNTING TRAINING CENTER USA LLC.

Article II

The street address of the principal office of the Limited Liability Company is:
8010 SUNPORT DR STE 120
ORLANDO, FL. US 32809

The mailing address of the Limited Liability Company is:
8010 SUNPORT DR STE 120
ORLANDO, FL. US 32809

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:
HECTOR D ABRAHAM
8010 SUNPORT DR STE 120
ORLANDO, FL. 32809

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: HECTOR D ABRAHAM

Article V

The name and address of managing members/managers are:

Title: MGRM
HECTOR D ABRAHAM
2814 SCENIC LN
KISSIMMEE, FL. 34744 US

Title: MGRM
JOSE TORRES
URB, MARIOLGA SAN FELIPE G 11
CAGUAS, PR. 00725 US

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Article VI

The effective date for this Limited Liability Company shall be:

08/23/2012

Signature of member or an authorized representative of a member

Electronic Signature: HECTOR D ABRAHAM

I am the member or authorized representative submitting these Articles of Organization and affirm that the facts stated herein are true. I am aware that false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S. I understand the requirement to file an annual report between January 1st and May 1st in the calendar year following formation of the LLC and every year thereafter to maintain "active" status.