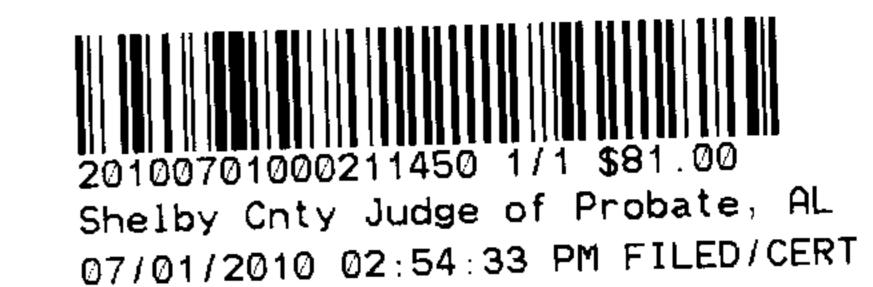
STATE OF ALABAMA

DOMESTIC LIMITED LIABILITY COMPANY ARTICLES OF ORGANIZATION GUIDELINES



INSTRUCTIONS:

STEP 1: THE NAME OF THE LIMITED LIABILITY COMPANY MUST CONTAIN THE WORDS LIMITED LIABILITY COMPANY, LLC OR L.L.C.

Step 2: File the original and two copies of the Articles of Organization in the county where the LLC's registered office is located. The Secretary of State's filing fee is \$40. Please contact the Judge of Probate to verify the probate filing fee.

PURSUANT TO THE ALABAMA LIMITED LIABILITY COMPANY ACT, THE UNDERSIGNED HEREBY ADOPTS THE FOLLOWING ARTICLES OF ORGANIZATION. Article I The name of the Limited Liability Company: Steven H. Emerson, CPA, CGFM, CGAP, CFE, CITP, LLC (Your company title must end with the words Limited Liability Company, L.L.C. or LLC) perpetual The duration of the Limited Liability Company is Article II Article III The Limited Liability Company has been organized for the following purpose(s): Accounting / Bookkeeping - public Accountancy 1107 Colonial Drive Article IV The street address (NO PO BOX) of the registered office: Alabaster, Alabama 35007-9309 (County of Shelby) and the name of the registered agent at that office: Steven Howard Emerson Article V The names and addresses of the initial member(s), and organizer (if any): Initial Members: Steven Howard Emerson The address of each member is: c/o Steven H. Emerson, CPA, CGFM, CGAP, CFE, CITP, LLC 1107 Colonial Drive, Alabaster, Alabama 35007-9309 Organizer: LegalZoom.com, Inc., 7083 Hollywood Blvd., Suite 180, Los Angeles, CA 90028 Article VI If the Limited Liability Company is to be managed by one or more managers, list the names and addresses of the managers who are to serve until the first annual meeting of the members or until their successors are elected and qualified. Any provision that is not inconsistent with the law for the regulation of the internal affairs of the Limited Liability Company is permitted to be set forth in the operating agreement of the LLC. IN WITNESS THEREOF, the undersigned organizer executed these Articles of Organization on this the 28th 20 10 day of June LegalZoom.com, Inc., Organizer THIS DOCUMENT PREPARED BY:

Eileen Gallo 7083 Hollywood Blvd., Suite 180 Los Angeles, CA 90028

DLL 1.1 Rev. 6/2001

Signature of Eileen Gallo

Authorized Signatory of LegalZoom.com, Inc.