

STEVEN H. KANE*
JEFFREY M. KOLTUN
SUSAN VARKEY

*L.L.M. in Taxation
Florida Board Certified in
Wills, Estates and Trusts

**Also admitted in Ohio
and Kentucky

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May 1, 2001

Secretary of State
Registration Section
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

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-05/04/01--01110--015
****125.00 ****125.00

Re: AcaoDirect Online, LLC
Effective Date: Date of Filing

Dear Sir or Madam:

In connection with the formation of the above limited liability company, we have enclosed the following:

1. Two signed originals of the Articles of Organization of AcaoDirect Online, LLC, including the signed acceptance of the registered agent.
2. A check in the amount of \$125.00, payable to the Department of State, to cover the \$100.00 filing fee and the \$25.00 fee for designation of registered agent.

The duplicate copy of the Articles of Organization has been subscribed to and acknowledged by the members in the same manner as the original. Please endorse your approval of the Articles of Organization on the duplicate copy and return it to me at your earliest convenience.

Please contact me if you have any questions or need additional information.

Sincerely,

Jeffrey M. Koltun

JMK:kk

Enclosures

cc: Mr. Roberto E.R. Silva

L01-7208
OK

**ARTICLES OF ORGANIZATION
OF
ACAODIRECT ONLINE, LLC**

The undersigned authorized representative, acting pursuant to Chapter 608, *Florida Statutes*, hereby forms a limited liability company in accordance with the laws of the State of Florida and adopts the following Articles of Organization for such limited liability company:

ARTICLE I - NAME OF LIMITED LIABILITY COMPANY

The name of this limited liability company is ACAODIRECT ONLINE, LLC.

ARTICLE II - PERIOD OF DURATION

This limited liability company shall exist perpetually, commencing at the date and time of filing of these Articles of Organization, as evidenced by the Florida Department of State's date and time endorsement.

**ARTICLE III - MAILING ADDRESS AND STREET
ADDRESS OF PRINCIPAL OFFICE OF LIMITED LIABILITY COMPANY**

The mailing address of this limited liability company is 10416 Manassas Circle, Orlando, Florida 32821, and the street address of the principal office of the limited liability company is 10416 Manassas Circle, Orlando, Florida 32821.

**ARTICLE IV - NAME AND STREET ADDRESS OF
INITIAL REGISTERED AGENT**

The name of the initial registered agent of this limited liability company is Jeffrey M. Koltun. The street address of the initial registered agent is 557 North Wymore Road, Suite 100, Maitland, Florida 32751.

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 as provided for in Chapter 608, *Florida Statutes*.

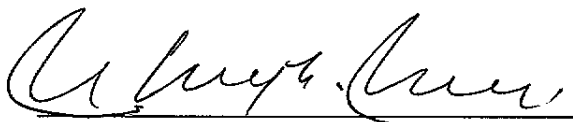


Jeffrey M. Koltun

ARTICLE V - PURPOSE

This limited liability company is organized for the purpose of transacting any or all lawful business for which limited liability companies may be organized under Chapter 608 of the Florida Limited Liability Company Act.

IN WITNESS WHEREOF, the undersigned authorized representative has executed these Articles of Organization this 29th day of April, 2001.



Roberto E. R. Silva

FILED
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA