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Account Name : EMPIRE CORPORATE KIT COMPANY
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AL

LIMITED LIABILITY COMPANY
M & R, LLC

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ARTICLES OF ORGANIZATION

(4)

OF

M & R, LLC
A Limited Liability Company

ARTICLE I - NAME

The name of the limited liability company ("Company") is: M & R, LLC

ARTICLE II - ADDRESS

The mailing and street address of the Company's principal office is: 18101 Collins Avenue,
Sunny Isles Beach, Florida 33160

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ARTICLE III - REGISTERED AGENT AND OFFICE

The name of Company's initial registered agent in Florida is Dade County Corporate Agents,
Inc. The address of the registered agent's office in Florida is 20801 Biscayne Boulevard, Suite 505,
Aventura, Florida 33180.

ARTICLE IV - MANAGEMENT

The Limited Liability Company is to be managed by one manager or more managers and is,
therefore, a manager - managed company. The Company is to be managed by the following
Managers, to serve until the first annual meeting of the Members or until the successors are elected
and qualified. The Manager shall be:

Rachel Gefen
address: 18101 Collins Avenue, Sunny Isles Beach, Florida 33160

Prepared by: Brian E. Port, Esq.
20801 Biscayne Boulevard, #505
Aventura, Florida 33180
(305) 933-2000
FL Bar No.: 821561

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ARTICLE V - DURATION

This Company shall have a duration of fifty (50) years from the date of filing of these Articles of Organization with the Florida Department of State. However, the duration can be extended by agreement among the Members, but shall not have a perpetual existence.


ARTICLE VI - PURPOSE

This Company is organized for the purpose of transacting any or all lawful business for which a limited liability company may be organized pursuant to Chapter 608, Florida Statutes, as amended from time to time.

ARTICLE VII - ADMISSION OF NEW MEMBERS

Members of the Company have the right to admit new members. Additional members may be admitted only on the unanimous written consent of the existing members, and the existing members shall determine the amount and nature of contributions by new members at the time the new members are admitted.

In accordance with Section 608.408(3), Florida Statutes, the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true.



Rachel Cohen - Member

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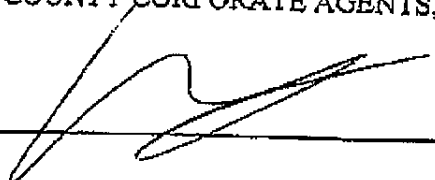
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ACCEPTANCE BY REGISTERED AGENT

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 agreement comply with the provision of all statutes relating to the property and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered as provided for in Chapter, 608, Florida Statutes.

DADE COUNTY CORPORATE AGENTS, INC.

BY: _____



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