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TELEPHONE (904) 356-6311

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January 28, 2002

Secretary of State Corporations Division The Capitol P. O. Box 6327 Tallahassee, Florida 32314

> Articles of Organization Re:

Grenadier, Howard & Riney, LLC

Check for \$125.00

Dear Ladies and Gentlemen:

We enclose the referenced corporate instrument, in duplicate, together with our check in the amount of \$125 for your fee for filing and furnishing an acknowledgement copy to us.

Please advise us, in writing, of the approval and filing of these instruments and return acknowledgement copies to the undersigned. Please advise us if you require anything further.

Thank you for your assistance and cooperation.

Very truly yours,

EDWARD C. AKEL

100004844581--0 -01/30/02--01045--013 ****125.00 ****125.00

ECA/qp Enclosures

cc: John W. Howard, C.P.A.

ARTICLES OF ORGANIZATION

OF

GRENADIER, HOWARD & RINEY, LLC

The undersigned, the authorized representative of a member, intending to form and create a Limited Liability Company, as defined in Chapter 608 of the Florida Statutes, hereby files these Articles of Organization and states:

ARTICLE I NAME AND ADDRESS

The name of the Limited Liability Company is GRENADIER, HOWARD & RINEY, LLC.

The principal office address and mailing address are:

Mailing Address

Principal Office

6820 Southpoint Parkway, #1 Jacksonville, Florida 32216

6820 Southpoint Parkway, #1 Jacksonville, Florida 32216

ARTICLE II REGISTERED AGENT AND OFFICE

The name and street address of the Limited Liability Company's initial registered agent and office are:

EDWARD C. AKEL One Independent Drive, Suite 2301 Jacksonville, Florida 32202

ARTICLE III MANAGEMENT

The Limited Liability Company is to be a manager-managed company. The name and address of the manager who is to serve as manager until a successor or successors are elected and duly qualified are:

Manager:

Grenadier, Howard & Associates, P.A.

Street Address:

6820 Southpoint Parkway, #1 Jacksonville, Florida 32216

Mailing Address:

6820 Southpoint Parkway, #1 Jacksonville, Florida 32216

ARTICLE IV PURPOSE OF COMPANY

The purpose for which the company is formed is to engage in any lawful acts or activities for which limited liability companies may be formed under Chapter 608 of the Florida Statutes.

ARTICLE V EFFECTIVE DATE AND DURATION

The Company shall be effective on filing with the Secretary of State of Florida and shall have perpetual duration.

SIGNED by the undersigned as the authorized representative of a member this 28 day of JANUARY , 2002.

EDMADD C AKET.

ACKNOWLEDGEMENT AND ACCEPTANCE OF REGISTERED AGENT OF GRENADIER, HOWARD & RINEY, LLC

Having been named to accept service of process as registered agent for the above stated limited liability company, at the place designated in the Articles of Organization of the limited liability company to which this is attached, I hereby accept the appointment as registered agent and I agree to act in this capacity, and agree to comply with the provision of said act relative to keeping open the registered office at the address below.

EDWARD C. AKEL

One Independent Drive, Suite 2301 Jacksonville, Florida 32202

