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TALLAHASSEE, FLORIDA

LAW OFFICES
BUCHBINDER & ELEGANT

PROFESSIONAL ASSOCIATION
COMMONWEALTH BUILDING • 4TH FLOOR
46 SOUTHWEST FIRST STREET
MIAMI, FLORIDA 33130-1610

HARRIS J. BUCHBINDER*
IRA M. ELEGANT

E. PHILIP GREEN

*ALSO ADMITTED IN COLORADO

TELEPHONE (305) 358-1515
FAX NO. (305) 358-5202

March 28, 2005

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

Re: 7161 Palazzo Del Mare, LLC

Gentlemen:

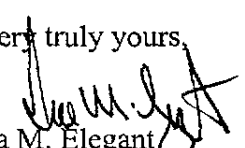
Enclosed are the following items in connection with the above:

1. Articles of Organization of 7161 Palazzo Del Mare, LLC; and
2. Buchbinder & Elegant, P.A.'s check number 21784 in the amount of \$155.00 (\$100.00 for filing the Articles of Organization; \$25.00 for Designation of Registered Agent and \$30.00 for a certified copy of the Articles of Organization).

Please send us a certified copy of the Articles of Organization.

If you need any further information concerning this matter, please contact me.

Very truly yours,


Ira M. Elegant

IME:lr
Enclosures

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**ARTICLES OF ORGANIZATION
OF
7161 PALAZZO DEL MARE, LLC**

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TALLAHASSEE, FLORIDA

The undersigned, for the purpose of forming a limited liability company under the Florida Limited Liability Company Act, pursuant to Chapter 608 of the Florida Statutes, hereby makes, acknowledges and files the following Articles of Organization (the "Articles").

ARTICLE I. NAME

The name of the limited liability company shall be 7161 PALAZZO DEL MARE, LLC (the "Company").

ARTICLE II. ADDRESS OF PRINCIPAL OFFICE

The mailing address and street address of the principal office of the Company shall be 400 Arthur Godfrey Road, Suite 412, Miami Beach, Florida 33140.

ARTICLE III. PURPOSES AND POWERS

The Company is authorized to transact any business permitted by the laws of the State of Florida for a limited liability company.

ARTICLE IV. DURATION

The Company shall commence its existence on the date that the Articles are filed with the Florida Department of State. The Company's existence shall be perpetual, unless the Company is earlier dissolved as provided in the Articles.

ARTICLE V. REGISTERED OFFICE AND AGENT

The name and street address of the registered agent of the Company in the State of Florida is Buchbinder & Elegant, P.A., 46 S.W. First Street, 4th Floor, Miami, Florida 33130.

ARTICLE VI. ADDITIONAL CAPITAL CONTRIBUTIONS

Each member shall be permitted to make additional capital contributions to the Company upon the unanimous consent of all of the members.

ARTICLE VII. PROFITS AND LOSSES

Profits and losses shall be allocated to the members in proportion to their respective, then existing, non-returned, contributed capital. A member's interest in the Company shall be personal property.

ARTICLE VIII. RESTRICTIONS ON MEMBERSHIP

No additional members shall be admitted to the Company except as set forth in the Operating Agreement.

ARTICLE IX. MANAGEMENT

The Company shall be manager-managed. The Operating Agreement may contain any

provisions for the regulation and management of the business and affairs of the Company not inconsistent with Florida law or the Articles.

The name and address of the initial manager of the Company, who shall serve until the first annual meeting of the members or until his successor is duly qualified and elected, is:

JEFFREY D. BLUM, DDS, 400 Arthur Godfrey Road, Suite 412, Miami Beach, Florida 33140.

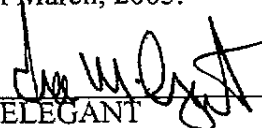
ARTICLE X. TERMINATION OF EXISTENCE

The Company shall be dissolved upon the death, termination or dissolution of a member, or upon the occurrence of any other event that terminates the continued membership of a member in the Company, unless the business of the Company is continued by the consent of all of the remaining members, provided that there is at least one remaining member.

ARTICLE XI. AMENDMENT

The Articles may be amended only by the unanimous consent of all of the members.

IN WITNESS WHEREOF, the undersigned has made and subscribed to these Articles of Organization at Miami, Florida, on this 28 day of March, 2005.



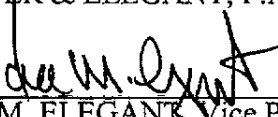
IRA M. ELEGANT
Authorized Representative of the Member
(In accordance with Section 608.408(3) Florida Statutes, the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true.)

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ACCEPTANCE OF REGISTERED AGENT

The undersigned, being the person named in the Articles of Organization of 7161 PALAZZO DEL MARE, LLC, as the Registered Agent of this limited liability company, hereby consents to accept service of process for the above-stated company at the place designated in the Articles of Organization, and accepts the appointment as Registered Agent and agrees to act in this capacity. The undersigned further agrees to comply with the provisions of all applicable Florida laws relating to the proper and complete performance of his duties, and is familiar with and accepts the obligations of the position as Registered Agent as provided in Chapter 608 of the Florida Revised Statutes.

BUCHBINDER & ELEGANT, P.A.

By: 
IRA M. ELEGANT, Vice President

Dated: March 28, 2005

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