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To:

Division of Corporations

Fax Number

: (850)205-0383

From:

Account Name : DEBORAH MARKS, P.A.

Account Number : 120060000054 Phone : (305)372-9400 Fax Number : (305)716-9154

FLORIDA/FOREIGN LIMITED LIABILITY CO.

RECEIVED
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IVISION OF CORPORATION

Beth Tax 22, LLC

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J. BRYAN APR 2 1 2006

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ARTICLES OF ORGANIZATION FOR FLORIDAS LIMITED LIABILITY COMPANY

Article 1: Name:

The Name of the Limited Liability Company is Both Tax 22, LLC.

Article II: Address:

The Mailing Address and Street Address of the principal office of the Limited Liability Company are:

Principal Office Address:

18405 Biscayne Boulevard Suite 400 Aventura, Florida 33160

Mailing Address:

c/o MLHM, Inc. Dept 5193 Birmingham, AL 35287-5193

Article III: Registered Agent, Registered Office, & Registered Agent's Signature:

The name and the Florida street address of the registered agent are: Deborah Marks, Esq. 999 Brickell Bay Drive Suite 1809 Miami, Florida 33131

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, F.S.

Deborah Marks

(CONTINUED)

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Article IV: Manager(s) or Managing Manager(s):
This entity is a manager managed Limited Liability Company.
The name and address of each Manager or Managing Manager is as follows:

Name and Address:

MGR

Beatriz Agramonte

18305 Biscayne Boulevard

Suite 400

Aventura, Florida 33160

Required Signature:

DEBORAH MARKS, ESQ.

Authorized representative of a member of this entity

(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.)

Filing Fees:

\$125.00

Filing Fee for Articles of Organization and Designation of

Registered Agent

\$ 30.00

Certified Copy (Optional)

\$ 5.00

Certificate of Status (Optional)

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