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PRIVACY POLICY DISCLOSURE REQUIRED BY THE GRAMM-LEACH-BAILEY ACT

We do not disclose any non-public personal information about our customers or former customers to anyone, except as instructed to do so by such customers, or as required by law. We restrict to non-public personal information to those professionals necessary to prepare tax returns and financial compilations. We maintain physical, electronic and procedural safeguards to protect your non-public information. As tax preparers, we are prohibited by the Internal Revenue Code Section 7216 from disclosing your income tax return information without your consent, other than for the specific purpose of preparing, assisting in preparing or obtaining and providing services in connection with the preparation of an income tax return for you.

November 13, 2001

Florida Department of State
P.O. Box 6327
Tallahassee, FL 32314

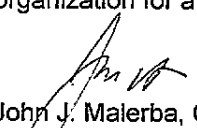
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Subject: Filing of amended and restated articles of organization

To Whom It May Concern:

L-2996

The authorized representative delivers the original and a copy of these amended and restated articles of organization for a Florida Domestic Profit Limited Liability Company (LLC) with the appropriate filing fee.


John J. Malerba, CEO,
Jumpingjaxtax.com, Inc.,
Authorized Representative

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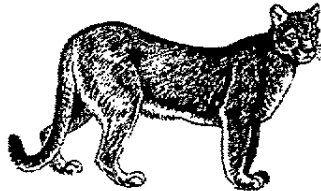
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**AMENDED AND RESTATED ARTICLES OF ORGANIZATION
FOR
IKE'S AUTO REPAIR, LLC
(Document L00000002996—A Florida Domestic Profit Limited Liability Company)**

- I. This Florida Domestic Profit Limited Liability Company amends and restates its Articles of Organization following section 608.411 of the Florida Statutes by unanimous consent of the members eligible to vote.
 - a. The **original name** of this Florida Domestic Profit Limited Liability Company was **IYH of South Florida, L.L.C.**, following section 608.411(1)(a) of the Florida Statutes.
 - b. The date of filing of the articles of organization was **March 16, 2000**, following section 608.411(1)(b) of the Florida Statutes.
- II. This Florida Domestic Profit Limited Liability Company amends and restates its Articles of Organization pursuant to 608.411(1)(c) of the Florida Statutes as follows:

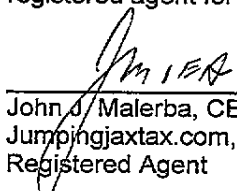
**AMENDED AND RESTATED ARTICLES OF ORGANIZATION
FOR
IKE'S AUTO REPAIR, LLC
(A Florida Domestic Profit Limited Liability Company)**



- 1.0 The Name of the Florida Domestic Profit Limited Liability Company**
 - 1.1** The name of this Florida Domestic Profit Limited Liability Company is **Ike's Auto Repair, LLC.**
- 2.0 The Mailing Address and Street Address of the Principal Office of this Florida Domestic Profit Limited Liability Company**
 - 2.1** The **street address** of the Principal Office of this Florida Domestic Profit Limited Liability Company is **4611 South University Dr., Ste. 401, Davie, FL 33328.**
 - 2.2** The **mailing address** of the principal office of this Florida Domestic Profit Limited Liability Company is **1940 Harrison St., Ste. 200-B, Hollywood, FL 33020-5072.**
- 3.0 The Name and Street Address of the Registered Agent of the Florida Domestic Profit Limited Liability Company**
 - 3.1** The name of the registered agent of this Florida Domestic Profit Limited Liability Company is **Jumpingjaxtax.com, Inc.**
 - 3.2** The street address of the registered agent of this Florida Domestic Profit Limited Liability Company is **1940 Harrison St., Ste. 200-B, Hollywood, FL 33020-5072.**

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- 3.3 As registered agent, Jumpingjaxtax.com, Inc. accepts service of process for the above Florida Domestic Profit Limited Liability Company at the street address designated in these articles of organization. It accepts this appointment and agrees to act in this capacity. It further agrees to comply with the provisions of the Florida Limited Liability Company Act relating to the proper and complete performance of its duties. Jumpingjaxtax.com, Inc. is familiar with and accepts the obligations of registered agent for this Florida Domestic Profit Limited Liability Company.



John J. Malerba, CEO,
Jumpingjaxtax.com, Inc.,
Registered Agent

4.0 Management

- 4.1 This Florida Domestic Profit Limited Liability Company is **manager-managed**.

5.0 The Effective Time and Date of Commencement of this Florida Domestic Profit Limited Liability Company

- 5.1 The effective time and date of commencement of this Florida Domestic Profit Limited Liability Company's existence was March 16, 2001, pursuant to section 608.409 of the Florida Statutes.

6.0 Indemnification of Members, Managers, Registered Agents, Authorized Representatives, Employees, or Other Agents of the Florida Domestic Profit Limited Liability Company

- 6.1 This Florida Domestic Profit Limited Liability Company shall indemnify and hold harmless any member, any manager, any registered agent, any authorized representative, any employee or any other agent from and against all claims and demands whatsoever.
- 6.2 However, indemnification shall not be made to or on behalf of any member, any manager, any registered agent, any authorized representative, any employee, or other agent if a judgment or other final adjudication establishes the actions, or omissions to act, of such member, manager, registered agent, authorized representative, employee, or other agent were material to the cause of action so adjudicated and constitute a violation of criminal law, unless the member, the manager, the registered agent, the authorized representative, the employee, or the other agent had no reasonable cause to believe such conduct was unlawful; a transaction from which the member, the manager, the registered agent, the authorized representative, the employee, or the other agent derived an improper personal benefit; or willful misconduct or a conscious disregard for the best interests of the Limited Liability Company in a proceeding by or in the right of the Limited Liability Company to procure a judgment in its favor or in a proceeding by or in the right of a member; or in the case of a manager, a circumstance under which the liability provisions of section 608.426 of the Florida Statutes are applicable.

7.0 Execution by a Member

- 7.1 The sole member of this Florida Domestic Profit Limited Liability Company duly executes these Amended and Restated Articles of Organization for this Florida Domestic Profit Limited Liability Company following section 608.407 of the Florida Statutes.

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7.2 This Florida Domestic Profit Limited Liability Company has substantially complied with the requirements of section 608.409(4) of the Florida Statutes.

7.3 The execution of this document constitutes an affirmation under penalties of perjury that the facts stated herein are true, pursuant to section 608.408(3) of the Florida Statutes.



Isaac Mizrahi, Member and Manager
Ike's Auto Repair, LLC

III. These Amended and Restated Articles of Organization shall supersede the existing Articles of Organization upon the filing date of these Amended and Restates Articles of Organization with the Florida Department of State, following section 608.411(6) of the Florida Statutes.

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