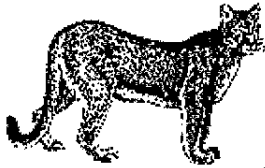


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Jumpingjaxtax.comSM

Jumpingjaxtax.com, Inc.

8551 West Sunrise Blvd., #102

Plantation, FL 33322-4007

Voice: 800.203.2347

taxman@jumpingjaxtax.com

Fax: 800.859.8215

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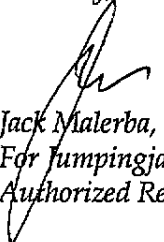
April 26, 2000

Florida Department of State
Registrations Sections
Divisions of Corporations
409 East Gaines Street
Tallahassee, FL 32399

To Whom It May Concern:

We have enclosed the original and a copy of the Articles for Organization for this limited liability company, along with a check payable to the Florida Department of State.

Sincerely,


Jack Malerba, CEO
For Jumpingjaxtax.com, Inc.,
Authorized Representative

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**ARTICLES OF ORGANIZATION
FOR
1312 EAST BROWARD BLVD., L.L.C.**
(A Florida Limited Liability Company)

Following Chapter 608 of the Florida Statutes, the undersigned does hereby submit these Articles of Organization for forming a Florida Limited Liability Company.

Article 1: Name and Principal Office

The name of the limited liability company is 1312 East Broward Blvd., L.L.C. The limited liability company's mailing address is 12717 West Sunrise Blvd., #264, Sunrise, FL 33323. Its principal place of business is the 1312 East Broward Blvd. Ft. Lauderdale Florida 33301-2136.

Article 2: Duration

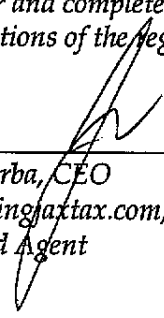
The duration of this limited liability company is perpetual.

Article 3: Purpose

This limited liability company will engage in commercial rental property investments or any activity or business permitted under the Florida Limited Liability Company Act.

Article 4: Registered Agent and Registered Office

The name of the limited liability company's first registered agent is Jumpingjaxtax.com, Inc. and its address is 1940 Harrison St., #200-B, Hollywood, FL 33020. As registered agent, Jumpingjaxtax.com, Inc. accepts service of process for the above limited liability company at the place designated in these articles of organization. It accepts this appointment and agrees to act in this capacity. Jumpingjaxtax.com, Inc. further agrees to comply with the provisions of all statutes relating to the proper and complete performance of its duties. Jumpingjaxtax.com, Inc. is familiar with and accepts the obligations of the registered agent for this limited liability company.



Jack Malerba, CEO
For Jumpingjaxtax.com, Inc.
Registered Agent

Article 5: Members

The member of this limited liability company is Garfield A. Munroe.

FILED
CLERK OF DISTRICT COURT
CORPORATE DIVISION
CO. F.R. 27 6:10:31

Article 6: Limited Liability Company Operating Agreement

The limited liability company operating agreement regulates the business affairs of this limited liability company.

Article 7: Transferability of Member's Interests

Member's interest will be transferred in this limited liability company as described in the limited liability company operating agreement and Florida Limited Liability Company Act.

Article 8: Management

The members of this limited liability company will manage the limited liability company. The manager is Garfield A. Munroe. This manager will serve until the first organizational meeting of the limited liability company, or until his successors are elected and qualified.

Article 9: Member's Liability

A member of the limited liability company will not be held liable to the limited liability company or its members, managing members, or officers, for monetary damages due to a breach of fiduciary duty, unless the breach is a result of self-dealing, intentional misconduct, or illegal actions.

Article 10: Adding Members

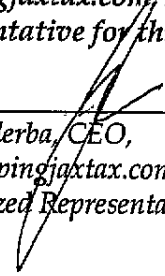
The existing members have the right to admit additional members to the limited liability company upon such terms and conditions as agreed upon by the existing members and additional members. Any entity that becomes a member of the limited liability company will have all rights and obligations of a member under the limited liability company operating agreement and the Florida Limited Liability Company Act.

Article 11: Member's Rights to Continue the Business

If a member dies, retires, resigns, declares bankruptcy, dissolves, or otherwise terminates continued membership in the limited liability company, the remaining members will continue the limited liability company based upon the contributions to the limited liability company, the operating agreement of the limited liability company, or the Florida Limited Liability Company Act.

Article 12: Name and Address of the Authorized Representative

Jumpingjactax.com, Inc., of 1940 Harrison St., #200-B, Hollywood, FL 33020 is the authorized representative for this limited liability company.



Jack Malerba, CEO,
For Jumpingjactax.com, Inc.,
Authorized Representative