

L00000009107



THE UNITED STATES
CORPORATION
COMPANY

ACCOUNT NO. : 072100000032

REFERENCE : 774185 7219480

AUTHORIZATION :

COST LIMIT : \$ 125.00

MJH

ORDER DATE : July 24, 2000

ORDER TIME : 4:11 PM

ORDER NO. : 774185-005

CUSTOMER NO: 7219480

3000003341793--9

CUSTOMER: Mr. Daniel C. Steinman
Mr. Daniel C. Steinman

112 Via Duomo

New Smyrna Beac, FL 32169

DOMESTIC FILING

NAME: ESKAY CONSULTANTS, LLC

EFFECTIVE DATE:

ARTICLES OF INCORPORATION
CERTIFICATE OF LIMITED PARTNERSHIP
XX ARTICLES OF ORGANIZATION

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

CERTIFIED COPY
XX PLAIN STAMPED COPY
CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Jeanine Reynolds - EXT. 1133

EXAMINER'S INITIALS:

DEPARTMENT OF STATE
DIVISION OF CORPORATIONS

00 AUG - 1 AM 9:55

RECEIVED

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
00 AUG - 1 AM 9:01

ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY COMPANY

ARTICLE I. NAME

The name of the Limited Liability Company is:

ESKAY CONSULTANTS, LLC

ARTICLE II. ADDRESS

The mailing address and street address of the principal office of the Limited Liability Company is: 112 Via Duomo, New Smyrna Beach, Florida, 32169.

ARTICLE III. DURATION

The period of duration for the Limited Liability Company shall be: perpetual

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 1201 Hays Street, Tallahassee, Florida, 32301 and the name of the initial registered agent of the corporation at that address is Corporation Service Company.

ARTICLE V. MANAGEMENT

The Limited Liability Company is to be managed by the members and the names and addresses of the managing members are:

Member:

Daniel C. Steinman 112 Via Duomo
New Smyrna Beach, Florida 32169

Shelly Kaufman 8300 Storow Drive
Westerville, Ohio 43081

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
00 AUG - 1 AM 9:01

The undersigned authorized representative of a member of
ESKAY CONSULTANTS, LLC hereby executes these articles of
organization on this 31st day of July 2000.

CORPORATION SERVICE COMPANY

Laura R. Dunlap
BY: Laura R. Dunlap
as its agent as authorized
representative of ESKAY
CONSULTANTS, LLC.

ACCEPTANCE OF REGISTERED AGENT DESIGNATED
IN ARTICLES OF ORGANIZATION

Corporation Service Company, a Delaware corporation
authorized to transact business in this State, having a
business office identical with the registered office of the
Limited Liability Company named above, and having been
designated as the registered agent in the above and
foregoing articles, is familiar with and accepts the obligations
of the position of registered agent under Section 608.415 or
608.507 Florida Statutes.

CORPORATION SERVICE COMPANY
By: Laura R. Dunlap
Its Agent, Laura R. Dunlap

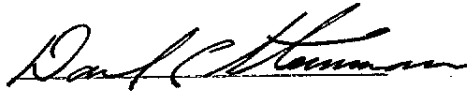
Dated: July 31, 2000

JBF/jkg

LIMITED POWER OF ATTORNEY

The undersigned hereby designates Corporation Service Company ("CSC"), a Delaware corporation qualified to do business in the State of Florida, as its attorney-in-fact for the limited purpose of executing on behalf of the undersigned the original Articles of Organization of ESKAY CONSULTANTS, LLC (the "LLC"), a Florida limited liability company, for the further purpose of filing such Articles of Organization with the State of Florida Department of State, and for no other purpose. The power granted hereby shall be exercisable and effective upon execution of the Limited Power of Attorney by the undersigned and upon delivery of the original or a copy thereof by facsimile or other means to CSC. This grant of power shall be revoked immediately after the filing of the Articles of Organization of the LLC with the State of Florida Department of State. All parties who review the original or a copy of this Limited Power of Attorney may rely upon it and the exercise of the limited power granted herein without making further inquiry as to the matters described herein or the authority of CSC to act hereunder.

This Limited Power of Attorney is executed on this 26 day of July, 2000

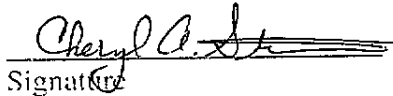


Signature

Daniel C. Steinman

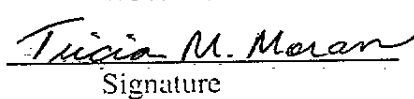
Print Name of Signer

WITNESS:


Signature

Cheryl A. Steinman
Print Name of Witness

WITNESS:


Signature

Tricia M. Moran
Print Name of Witness