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ATTORNEYS AND COUNSELORS AT LAW

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- BOARD CERTIFIED IN TAXATION AND MASTER OF LAWS IN ESTATE PLANNING
- + ALSO ADMITTED IN MASSACHUSETTS

September 1, 2000

Attn: Corporations Division Secretary of State Bureau of Corporate Records Post Office Box 6327 Tallahassee, Florida 32314 200003381472--2 -09/05/00--01066--012 ****155.00 ****155.00

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Re:

MACC PROPERTIES, L.L.C.

Effective Date: UPON FILING

Dear Sir or Madam:

Enclosed are the original and a duplicate copy of the Articles of Organization of the above proposed limited liability corporation. The duplicate copy has been subscribed and acknowledged by the subscriber in the same manner as the original. Please endorse your approval of the Articles of Organization on the supplicate copy, and return a certified copy to this office.

A check is also enclosed in the total amount of \$155.00 to cover the \$100.00 filing fee, the \$30.00 fee for the certified copy of the Certificate of Organization, and the \$25.00 fee for designantion of registered agent.

ours ve

Ivan M. Lefkowitz

IML:mfj Enclosures

cc: Mr. David McLaughlin

ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY COMPANY

ARTICLE I - Name:

The name of the Limited Liability Company is:

MACC PROPERTIES, L.L.C.

ARTICLE II - Address:

The mailing address and street address of the principal office of the Limited Liability Company is:

> c/o GEMSTONE PROPERTIES, L.L.C. 2963 Vineland Road Kissimmee, Florida 34746

ARTICLE III - Registered Agent, Registered Office, & Registered Agent's Signature:

The name of the Florida street address of the registered agent are:

	IVAN M. LEFKOWITZ	
	Name	
Florida	430 North Mills Avenue street address (P.O. Box NOT acceptable)	
	Orlando Florida 32803	
	City. State, and Zin	

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 English E.S.

Registered Agent's Signature

ARTICLE IV - Management (Check box if applicable)

[X] The Limited Liability Company is to be managed by one manager or more managers and is, therefore, a manager - managed company.

ARTICLE V - Effective Date

The Limited Liability Company shall have an effective date of:

DATE OF FILING

Signature of a member or an arthorized representative of a 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.)

Typed or printed name of signee