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VIA AIRBORNE EXPRESS

September 15, 2000

Division of Corporations
Foreign Tax Lien Division
409 East Gaines Street
Tallahassee, FL 32399

RE: ARTICLES OF ORGANIZATION FOR IMPSAP LLC

To Whom it May Concern:

Enclosed please find the following items regarding the above:

1. Articles of Organization (two originals)
2. Check in the amount of \$125.00 for filing fee and stamped original.

Once the Articles of Organization are filed, kindly forward the acknowledgement and stamped copy to:

Robert R. Kasak, Esq.
Eastpointe Building
3802 Corporex Park Drive Suite 200
Tampa, Florida 33619
800-282-2031, Ext. 7309

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FILED
00 SEP 19 PM 5:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

If you have any questions, please feel free to contact me at the above address or telephone number.

Very truly yours,

Robert R. Kasak

Robert R. Kasak

RRK/dkb

Enclo.

L00-11423
QR

**ARTICLES OF ORGANIZATION
OF
IMPSAP LLC**

The undersigned, for the purpose of forming a limited liability company under the provisions of Chapter 608 of the Florida Statutes, hereby certifies that:

ARTICLE I

The name of the limited liability company is:

IMPSAP LLC

ARTICLE II

The mailing address and street address of the principal office of the limited liability company is:

4604 West Beach Park Drive
Tampa, Florida 33609

ARTICLE III

The name and street address of the registered agent are:

Gordon Babbitt
4604 West Beach Park Drive
Tampa, Florida 33609

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.



Gordon Babbitt,
Registered Agent

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00 SEP 19 PM 5:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

IN WITNESS WHEREOF, these Articles of Organization have been executed this _____
day of September, 2000.



Name: Gordon Babbitt

Title: Managing Member

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00 SEP 19 PM 5:00

SECRETARY OF STATE
TALLAHASSEE, FLORIDA