SIESEL & ULYERA, LA OOO H 735 (Requestor's Name) 343 ALMERIA AVENUE

CORAL GABLES, FL 33134 - (305) 445-2700

OFFICE USE ONLY

CORPORATION NAME	(S)	& DOCUMENT NUMBER(3)	(if known)
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Limited Liability	Change of Registered	Change of Registered Agent						
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ARTICLES OF ORGANIZATION

OF

ENGLER, CLARK, GARR, & SIEGEL, LLC

The undersigned, for the purpose of forming a limited liability company under the Florida Limited Liability Company Act, Florida Statutes Chapter 608, hereby makes, acknowledges, and files the following Articles of Organization.

ARTICLE 1 - NAME

The name of the limited liability company shall be ENGLER, CLARK, GARR, & SIEGEL, LLC, ("Company").

ARTICLE 2 - ADDRESS

The principal place of business of the Company in Florida shall be 1845 South The Federal Highway, Suite #352, Delray Beach, Florida 33483 and the mailing address shall be the same.

ARTICLE 3 - EFFECTIVE DATE

These Articles of Organization shall be effective immediately upon approval of the Secretary of State, State of Florida.

ARTICLE 4 - DURATION

Subject to the provisions of Article 9, the Company's existence shall terminate no later than 99 years from its date of commencement, unless the Company is earlier dissolved as provided in these Articles of Organization.

ARTICLE 5 - PURPOSES AND POWERS

The general purpose for which the Company is organized is to engage in accounting and tax services and to transact any lawful business for which a limited liability company may be organized under the laws of the State of Florida. The Company shall have all the powers granted to a limited liability company under the laws of the State of Florida.



ARTICLE 6 - REGISTERED OFFICE AND REGISTERED AGENT

The initial address of registered office of this Company is Spiegel & Utrera, P.A., at 343 Almeria Avenue, Coral Gables, Florida 33134. The name and address of the registered agent of this Company is Spiegel & Utrera, P.A., 343 Almeria Avenue, Coral Gables, Florida 33134.

ARTICLE 7 - MANAGEMENT

The Managers of the Company shall be:

Operating Manager:

Robert A. Engler

Vice Operating Manager: Robert C. Clark

Secretary: Treasurer: Sharon C. Garr

Sharon C. Garr

whose addresses shall be the same as the mailing address of the Company

ARTICLE 8 - ADMISSION OF NEW MEMBERS

No additional member(s) shall be admitted to the Company except with the unanimous written consent of all the member(s) of the Company and upon such terms and conditions as shall be determined by all the member(s). A member may transfer his or her interest in the Company as set forth in the regulations of the Company, but the transferee shall have no right to participate in the management of the business and affairs of the Company or become a member unless all the other member(s) of the Company other than the member proposing to dispose of his or her interest approve of the proposed transfer by unanimous written consent.

<u>ARTICLE 9 - TERMINATION OF EXISTENCE</u>

The Company shall be dissolved upon the death, retirement, resignation, expulsion, bankruptcy, or dissolution of a member or manager, or upon the occurrence of any other event that terminates the continued membership of a member in the Company, unless the business of the Company is continued by the consent of all the remaining members, provided there are at least one remaining member.

ARTICLE 10 - MEMBERS

The Managers of the Company shall be elected by the member(s) in accordance with regulations adopted by the member(s) for the management of the business and affairs of the Company. These regulations may contain any provisions for the regulation and management of the affairs of the Company not inconsistent with law or these Articles of Organization. The name and address of the member(s) of the Company are:

Robert A. Engler 1845 South Federal Highway, Suite #352 Delray Beach, Florida 33483

Sharon C. Garr 1845 South Federal Highway, Suite #352 Delray Beach, Florida 33483 Robert C. Clark 1845 South Federal Highway, Suite #352 Delray Beach, Florida 33483

Jeffrey S. Siegel 1845 South Federal Highway, Suite #352 Delray Beach, Florida 33483

IN WITNESS WHEREOF, The undersigned, an authorized representative of the members, has made and subscribed these Articles of Organization at Coral Gables, Florida, for the foregoing uses and purposes, this March 20, 2001.

Elsie Sanchez, Authorized Representative of the Members

ACCEPTANCE OF REGISTERED AGENT DESIGNATED IN ARTICLES OF ORGANIZATION

Spiegel & Utrera, P.A., having a business office identical with the registered office of the Company name above, and having been designated as the Registered Agent in the above and foregoing Articles of Organization, is familiar with and accepts the obligations of the position of Registered Agent under Section 608.4155, Florida Statutes and other applicable Florida Statutes.

Spiegel & Utrera, P.A.

Natalia Utrera, Vice President

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SPIEGEL & UTRERA, P.A.