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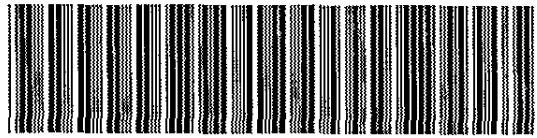
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RECEIVED
06 AUG 14 PM 4:44
SECRETARY OF STATE
TALLAHASSEE FLORIDA
FILED
06 AUG 14 AM 8:50
SECRETARY OF STATE
TALLAHASSEE FLORIDA

CORP DIRECT AGENTS, INC. (formerly CCRS)
515 EAST PARK AVENUE
TALLAHASSEE, FL 32301
222-1173

FILING COVER SHEET
ACCT. #FCA-14

FILED
06 AUG 14 AM 8:50
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

CONTACT: TRACY SPEAR

DATE: 08/14/06

REF. #: 000177.56127

CORP. NAME: G & L ACQUISITIONS, LLC merging into GOULD & LAMB, LLC

- | | | |
|--|---|--|
| <input type="checkbox"/> ARTICLES OF INCORPORATION | <input type="checkbox"/> ARTICLES OF AMENDMENT | <input type="checkbox"/> ARTICLES OF DISSOLUTION |
| <input type="checkbox"/> ANNUAL REPORT | <input type="checkbox"/> TRADEMARK/SERVICE MARK | <input type="checkbox"/> FICTITIOUS NAME |
| <input type="checkbox"/> FOREIGN QUALIFICATION | <input type="checkbox"/> LIMITED PARTNERSHIP | <input type="checkbox"/> LIMITED LIABILITY |
| <input type="checkbox"/> REINSTATEMENT | <input checked="" type="checkbox"/> MERGER | <input type="checkbox"/> WITHDRAWAL |
| <input type="checkbox"/> CERTIFICATE OF CANCELLATION | | |
| <input type="checkbox"/> OTHER: | | |

STATE FEES PREPAID WITH CHECK# 518141 FOR \$ 80.00

AUTHORIZATION FOR ACCOUNT IF TO BE DEBITED:

_____ COST LIMIT: \$ _____

PLEASE RETURN:

- | | | |
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| <input checked="" type="checkbox"/> CERTIFIED COPY | <input type="checkbox"/> CERTIFICATE OF GOOD STANDING | <input type="checkbox"/> PLAIN STAMPED COPY |
| <input type="checkbox"/> CERTIFICATE OF STATUS | | |

Examiner's Initials

FILED
06 AUG 14 AM 8:50
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**Certificate of Merger
For
Florida Limited Liability Company**

The following Certificate of Merger is submitted to merge the following Florida Limited Liability Company(ies) in accordance with s. 608.4382, Florida Statutes.

FIRST: The exact name, form/entity type, and jurisdiction for each merging party are as follows:

<u>Name</u>	<u>Jurisdiction</u>	<u>Form/Entity Type</u>
Gould & Lamb, LLC	Florida	Limited Liability Company
G&L Acquisition, LLC	Delaware	Limited Liability Company

SECOND: The exact name, form/entity type, and jurisdiction of the surviving party are as follows:

<u>Name</u>	<u>Jurisdiction</u>	<u>Form/Entity Type</u>
Gould & Lamb, LLC	Florida	Limited Liability Company

THIRD: The attached plan of merger was approved by each domestic corporation, limited liability company, partnership and/or limited partnership that is a party to the merger in accordance with the applicable provisions of Chapters 607, 608, 617, and/or 620, Florida Statutes.

FOURTH: The attached plan of merger was approved by each other business entity that is a party to the merger in accordance with the applicable laws of the state, country or jurisdiction under which such other business entity is formed, organized or incorporated.

FIFTH: If other than the date of filing, the effective date of the merger, which cannot be prior to nor more than 90 days after the date this document is filed by the Florida Department of State:

N/A

SIXTH: If the surviving party is not formed, organized or incorporated under the laws of Florida, the survivor's principal office address in its home state, country or jurisdiction is as follows:

N/A

SEVENTH: If the survivor is not formed, organized or incorporated under the laws of Florida, the survivor agrees to pay to any members with appraisal rights the amount, to which such members are entitles under ss.608.4351-608.43595, F.S.

EIGHTH: If the surviving party is an out-of-state entity not qualified to transact business in this state, the surviving entity:

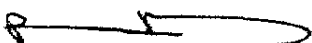

a.) Lists the following street and mailing address of an office, which the Florida Department of State may use for the purposes of s. 48.181, F.S., are as follows:

Street address: N/A

Mailing address: N/A

b.) Appoints the Florida Secretary of State as its agent for service of process in a proceeding to enforce obligations of each limited liability company that merged into such entity, including any appraisal rights of its members under ss.608.4351-608.43595, Florida Statutes.

NINTH: Signature(s) for Each Party:

Name of Entity/Organization:	Signature(s):	Typed or Printed Name of Individual:
Gould & Lamb, LLC		Rick Rosen
G&L Acquisition, LLC		Rick Rosen

Corporations:	Chairman, Vice Chairman, President or Officer <i>(If no directors selected, signature of incorporator.)</i>
General partnerships:	Signature of a general partner or authorized person
Florida Limited Partnerships:	Signatures of all general partners
Non-Florida Limited Partnerships:	Signature of a general partner
Limited Liability Companies:	Signature of a member or authorized representative

Fees: For each Limited Liability Company: \$25.00
 For each Corporation: \$35.00
 For each Limited Partnership: \$52.50
 For each General Partnership: \$25.00
 For each Other Business Entity: \$25.00

Certified Copy (optional): \$30.00

PLAN OF MERGER

FIRST: The exact name, form/entity type, and jurisdiction for each merging party are as follows:

<u>Name</u>	<u>Jurisdiction</u>	<u>Form/Entity Type</u>
Gould & Lamb, LLC	Florida	Limited Liability Company
G&L Acquisition, LLC	Delaware	Limited Liability Company

SECOND: The exact name, form/entity type, and jurisdiction of the surviving party are as follows:

<u>Name</u>	<u>Jurisdiction</u>	<u>Form/Entity Type</u>
Gould & Lamb, LLC	Florida	Limited Liability Company

THIRD: The terms and conditions of the merger are as follows:

See Exhibit A attached hereto.

(Attach additional sheet if necessary)

FOURTH:

A. The manner and basis of converting the interests, shares, obligations or other securities of each merged party into the interests, shares, obligations or others securities of the survivor, in whole or in part, into cash or other property is as follows:

See Exhibit A attached hereto.

(Attach additional sheet if necessary)

B. The manner and basis of converting rights to acquire the interests, shares, obligations or other securities of each merged party into rights to acquire the interests, shares, obligations or others securities of the survivor, in whole or in part, into cash or other property is as follows:

See Exhibit A attached hereto.

(Attach additional sheet if necessary)

FIFTH: Any statements that are required by the laws under which each other business entity is formed, organized, or incorporated are as follows:

N/A

(Attach additional sheet if necessary)

SIXTH: Other provisions, if any, relating to the merger are as follows:

See Exhibit A attached hereto.

(Attach additional sheet if necessary)

EXHIBIT A

AGREEMENT AND PLAN OF MERGER

THIS AGREEMENT AND PLAN OF MERGER dated as of August 14, 2006 (the "Agreement"), by and between GOULD & LAMB, LLC, a Florida limited liability company (the "Company") and G&L ACQUISITION, LLC, a Delaware limited liability company ("G&L"). G&L and the Company are sometimes collectively referred to herein as the "Constituent Companies."

ARTICLE 1

Effect of the Merger; Manner and Basis of Converting and Canceling Shares

Section 1.1 At the Effective Time (as hereinafter defined), G&L shall be merged with and into the Company, the separate existence of G&L (except as may be continued by operation of law) shall cease, and the Company shall continue as the surviving limited liability company, all with the effects provided by applicable law. The Company in its capacity as the surviving limited liability company of the merger, is hereinafter sometimes referred to as the "Surviving Company."

Section 1.2 At the Effective Time, each membership interest of the Surviving Company shall remain issued and outstanding and, after the Effective Time, shall be owned by G&L Acquisition Holdings, Inc., a Delaware corporation ("Holdings"). At the Effective Time, the equity interests of G&L shall be extinguished.

Section 1.3 At and after the Effective Time, the Surviving Company shall possess all the rights, privileges, immunities and franchises, of both a public and private nature, and be subject to all the duties and liabilities of G&L; and all rights, privileges, immunities and franchises of G&L and all property, real, personal and mixed, and all debts due on whatever accounts, including subscriptions to shares, and all other choses in action, and all and every other interest, of or belonging to G&L shall be taken and deemed to be transferred to and vested in the Surviving Company without further act or deed; and the Surviving Company shall thenceforth be responsible and liable for all liabilities and obligations of G&L and any claim existing or action or proceeding pending by or against G&L may be prosecuted to judgment as if the merger had not taken place or the Surviving Company may be substituted in its place; all with the effect set forth in Section 608.4383 of Florida Law. The authority of the officers of G&L shall continue with respect to the due execution in the name of each respective limited liability company of tax returns, instruments of transfer or conveyance and other documents where the execution thereof is required or convenient to comply with any provision of the Florida or Delaware Law or any contract to which G&L was a party or this Agreement.

Section 1.4 The name of the Surviving Company shall be "Gould & Lamb, LLC".

ARTICLE 2

Effective Time

Section 2.1 G&L shall cause Certificate of Merger to be executed and delivered for filing with the Secretary of State of the State of Florida, all as provided in and in accordance with Section 608.4382 of the Florida Law (the "G&L Certificate of Merger").

Section 2.2 The Company shall cause a Certificate of Merger to be executed and delivered for filing to the Secretary of State of the State of Delaware, all as provided in and in accordance with the Delaware Limited Liability Company Law (the "Company Certificate of Merger").

Section 2.3 The Merger shall become effective upon the date of filing of the Company's Certificate of Merger and the G&L Certificate of Merger, as provided by applicable law (the "Effective Time").

ARTICLE 3

Articles of Organization and Operating Agreement

Section 3.1 The Articles of Organization of the Company as in effect at the Effective Time shall govern the Surviving Company, until it shall be amended as provided by law.

Section 3.2 The Limited Liability Company Agreement of the Company (the "Operating Agreement") as in effect at the Effective Time, subject to alteration, amendment or repeal from time to time by the Member of the Surviving Company, shall govern the Surviving Company; provided that, at the Effective Time the Operating Agreement shall be amended and restated as set forth on **Exhibit A** to designate Holdings as the Member and Manager thereunder.

Section 3.3 The Manager(s) and the officers of the Company holding office immediately prior to the Effective Time shall be the Manager(s) and the officers (holding the same positions as they held with the Company immediately prior to the Effective Time) of the Surviving Company and shall hold such offices until the expiration of their current terms, or their prior resignation, removal or death, or as otherwise provided in the Operating Agreement of the Surviving Company.

ARTICLE 4

Miscellaneous

Section 4.1 This Agreement may be executed in one or more counterparts, all of which taken together shall constitute one and the same instrument. Any counterpart may be executed by facsimile signature and such facsimile signature shall be deemed an original.

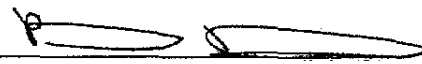
Section 4.2 The internal law, not the law of conflicts, of the State of Florida will govern all questions concerning the construction, validity and interpretation of this Agreement.

Section 4.3 This Agreement is not intended to confer upon any person (other than the parties hereto and their respective successors and assigns) any rights or remedies hereunder or by reason hereof.

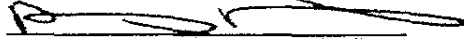
* * * * *

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be signed by their respective officers thereunto duly authorized, all as of the day and year first written above.

Gould & Lamb, LLC

By: 
Name: Rick Rosen
Title: Vice President

G&L Acquisition, LLC

By: 
Name: Rick Rosen
Title: Chief Executive Officer

Agreed and Acknowledged:

G&L Acquisition Holdings, Inc.

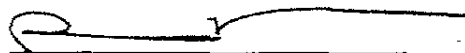
By: 
Name: Rick Rosen
Title: Chief Executive Officer

Exhibit A

Amended and Restated Operating Agreement

**AMENDED AND RESTATED
LIMITED LIABILITY COMPANY AGREEMENT
OF
GOULD & LAMB, LLC**

This Limited Liability Company Agreement (the "**Agreement**") of Gould & Lamb, LLC, a Florida limited liability company (the "**Company**"), effective as of August 14, 2006, is adopted by G&L Acquisition Holdings, Inc., a Delaware corporation, in both its capacity as the manager of the Company (the "**Manager**") and as the member of the Company (the "**Member**").

ARTICLE 1

ORGANIZATION

1.1 Organization. The Member has formed the Company pursuant to the provisions of the Florida Limited Liability Company Act (as amended from time to time, the "**Act**"), and the rights and liabilities of the Member shall be as provided in the Act, except as herein otherwise provided. The Company is intended to be a partnership for U.S. federal income tax purposes and will take no actions inconsistent with that status. The Member hereby appoints G&L Acquisition Holdings, Inc. as the Manager of the Company. The Manager may be replaced or removed only by a unanimous vote of the Member.

1.2 Name. The Company shall be conducted under the name of Gould & Lamb, LLC, or such other name as the Manager may from time to time select.

1.3 Purposes of the Company. The purposes of the Company are to conduct any lawful act or activity for which limited liability companies may be organized under the Act.

1.4 Principal Place of Business. The location of the principal place of business of the Company shall be at such place as the Manager shall determine, and the records of the Company required by the Act to be maintained shall be maintained at that location.

1.5 Term. The term of the Company commenced upon the filing of its certificate of formation and will terminate at such time as described in this Agreement or required under the Act.

ARTICLE 2

DEFINITIONS

"**Act**" shall have the meaning set forth in Section 1.1.

"**Agreement**" shall have the meaning set forth in the preamble.

"**Capital Account**" means the capital account maintained for the Member in accordance with Section 3.2.

“Capital Contribution” means any cash or the initial value of any other property contributed to the Company by the Member.

“Code” means the Internal Revenue Code of 1986, as amended.

“Company” shall have the meaning set forth in the preamble.

“Covered Person” shall have the meaning set forth in Section 6.4(a).

“Manager” shall have the meaning set forth in the preamble.

“Member” shall have the meaning set forth in the preamble.

“Person” means any individual, partnership, corporation, limited liability company, association, firm, trust or any other entity or organization.

“Regulation” means the regulations promulgated by the U.S. Department of Treasury under the Code.

“Units” shall have the meaning set forth in Section 3.3.

ARTICLE 3

CAPITALIZATION OF THE COMPANY

3.1 Capitalization. The Capital Contribution of the Member shall be as set forth on Schedule I, for which the Member shall receive Units pursuant to Section 3.3 hereof.

3.2 Capital Accounts. A Capital Account shall be maintained for the Member in accordance with Regulation §1.704-1(b) and §1.704-2.

3.3 Ownership Interests. The Member’s ownership interests shall be represented by units issued to the Member (the **“Units”**). The Member’s Unit ownership shall be as set forth on Schedule I. The Manager may issue additional Units on such terms as it determines in its sole discretion. The Manager may issue certificates to represent the Units, which shall be in such form as directed by the Manager and which shall be executed by the Manager on behalf of the Company and contain the legend pursuant to Section 9.7 hereof.

ARTICLE 4

DISTRIBUTIONS

4.1 Distributions shall be made in the aggregate amounts and at such times as determined by the Manager. Distributions shall be made to the Member holding Units, in proportion to its ownership of such Units.

ARTICLE 5

ALLOCATIONS AND ACCOUNTING

5.1 All profits and losses of the Company shall be allocated to the Member and calculated by the Manager in accordance with the Code.

ARTICLE 6

MANAGEMENT

6.1 **Manager Authority.** Subject to all of the terms and provisions of this Agreement, the Manager shall have exclusive responsibility for and powers over the management, business and affairs of the Company and shall have the power and authority to do all things it deems appropriate to carry out the objects and purposes of the Company. Except as specifically provided herein, the Member does not have any authority (i) to manage the Company, (ii) to act for the Company, (iii) veto a decision made by the Manager or (iv) do or take any such action that is within the power of the Manager.

6.2 **Officers of the Company.** Officers of the Company may be elected and removed by the Manager and shall serve subject to the control of the Manager. The Manager hereby appoints the following initial officers:

John Williams	-	Chief Executive Officer
Jamie Brown	-	Vice President of Medical/Financial
Janet Erdman	-	Vice President of Medicare Services
Nicholas Collins	-	Vice President of Strategic Services
Bobbie Russell	-	Vice President of Information Services
Rick Rosen	-	Vice President and Assistant Secretary
Rob Wolfson	-	Vice President, Treasurer and Assistant Secretary

The Manager may delegate such authority as it determines to be appropriate to the officers and hereby delegates the authority described below to the officers described below, until it determines otherwise in its sole discretion.

(a) **Officers.** The officers of the Company may consist of a Chief Executive Officer, President, one or more Vice-Presidents (the number thereof to be determined by the Manager), a Secretary and a Treasurer, and such Assistant Secretaries, Assistant Treasurers, or such other officers as may be elected or appointed by the Manager. Any two or more offices may be held by the same person.

(b) **Term of Office and Vacancy.** Each officer shall hold office until a successor is elected and qualified or until the officer's earlier resignation or removal. Any vacancy occurring in any office of the Company may be filled by the Manager. Election or appointment of an officer or agent shall not of itself create contract rights.

(c) Removal. Any officer or agent may be removed by the Manager at any time for any reason.

(d) Chief Executive Officer. The Chief Executive Officer shall be the chief executive officer of the Company and shall in general supervise and control all of the affairs of the Company. In addition, he or she shall perform all duties incident to the office of Chief Executive Officer and such other duties as the Manager may from time to time prescribe. In no event shall the Chief Executive Officer (or any other officer) have any authority to take any action (or delegate authority to take any action) that would customarily require approval of the board of directors of a Delaware corporation without the consent of the Manager.

(e) President. The President shall perform such duties as may from time to time be assigned by the Manager, or the Chief Executive Officer, and in the absence or disability of the Chief Executive Officer, shall perform the duties of the Chief Executive Officer.

(f) Vice Presidents. The Vice Presidents shall perform such duties and have such powers as the Manager, Chief Executive Officer, or the President may from time to time prescribe and shall in general be authorized to execute and deliver any and all agreements, documents and instruments consistent with the exercise of his or her authority, including, without limitation, the authority to manage the Company's banking transactions, subject only to the control of the Chief Executive Officer, President and the Manager.

(g) Secretary. The Secretary and any Assistant Secretary shall (i) record all the actions that the Manager designates for recording in a book to be kept for that purpose, (ii) be custodian of the Company records, and (iii) in general perform all duties incident to the office of secretary and such other duties and have such other powers as the Manager, the Chief Executive Officer, or the President may from time to time prescribe, including to execute and deliver any and all agreements, documents and instruments consistent with the exercise of his or her authority.

(h) Treasurer. The Treasurer shall have custody of the funds and securities of the Company and shall keep full and accurate accounts of receipts and disbursements thereof except as otherwise directed by the Manager. The Treasurer shall be the chief financial officer and in general perform all the duties incident to the office of treasurer and such other duties as from time to time may be assigned to him or her by the Manager, the Chief Executive Officer, or the President.

6.3 Other Activities of the Manager and the Member. The Manager and the Member and their affiliates (each acting on its own behalf) may, notwithstanding this Agreement, engage in whatever activities they choose (including without limitation, directly or indirectly, acquiring other entities with businesses similar to that of the Company), whether such activities are competitive with the Company or otherwise, without having or incurring any obligation to offer any interest in such activities to the Company or the Member and neither this Agreement nor any activity undertaken pursuant to this Agreement shall prevent the Manager,

the Member or their affiliates from engaging in such activities, or require the Manager, the Member or their affiliates to permit the Company or the Member to participate in any such activities, and as a material part of the consideration for the execution of this Agreement by the Member, the Member irrevocably waives, relinquishes and renounces any such right or claim of participation.

6.4 Limitation of Liability and Indemnification.

(a) To the fullest extent permissible under all applicable laws, none of the Manager, its respective members, partners, principals, managers, officers, directors, employees or agents, or affiliates (other than the Company) shall be liable to the Company, the Member, or any other Person for any loss or cost arising out of, or in connection with, any act or activity undertaken in good faith (or omitted to be undertaken in good faith) in fulfillment of any obligation or responsibility under or otherwise in connection with this Agreement or the assets or affairs of the Company, including any such loss sustained by reason of any investment, the sale or retention of any security or other asset of the Company, except that any Person exculpated from liability under this Section 6.4 (a "Covered Person") shall not be exculpated from any liability arising from losses to the extent that such losses are finally adjudicated to have resulted directly and primarily from his, her or its fraud or willful misconduct.

(b) No Covered Person shall be liable to the Company, the Member, or any other Person for any loss or cost arising out of, or in connection with, any act or activity undertaken (or omitted to be undertaken) by any other Covered Person.

(c) The Manager may select and consult with legal counsel, accountants and other professionals with respect to Company affairs and may act in accordance with the opinion or advice of such counsel, accountants and other professionals without liability for its decision.

(d) The Company shall indemnify and hold the Covered Persons harmless to the fullest extent legally permissible under all applicable laws, from and against any and all obligations, charges, actions (formal or informal), claims (including, without limitation, claims for personal injury under any theory or for real or personal property damage), liens, taxes (excluding taxes on a Covered Person's income), administrative proceedings, losses, damages (including, without limitation, punitive damages), penalties, fines, court costs, administrative service fees, costs or expenses (including, without limitation, reasonable attorneys' fees and related costs incurred by such Covered Person in connection with the defense of any action or threatened action based on any act or omission, which attorneys' fees shall be paid as incurred), or liability in connection with the performance by such Covered Persons of their responsibilities to, or otherwise in connection with this Agreement or the assets or affairs of, the Company; provided, however, that such Persons shall not be indemnified for losses to the extent such losses are finally adjudicated to have resulted directly and primarily from his, her or its fraud or willful misconduct. The right of any Covered Person to the indemnification provided herein shall be cumulative of, and in addition to, any and all rights to which such Covered

Person may otherwise be entitled by contract or as a matter of law or equity and shall extend to his, her or its heirs, successors, assigns and legal representatives.

(e) The Company shall pay, to the fullest extent permitted by law, reasonable expenses (including legal fees) as incurred by any Covered Person in preparing or defending any action, claim, suit, inquiry, proceeding, investigation or any appeal taken from the foregoing by or before any court or governmental, administrative or other regulatory agency, body or commission, whether pending or merely threatened, whether or not any Covered Person or may be a party thereto, including interest on any of the foregoing, in advance of such action, claim, suit, inquiry, proceeding, investigation or appeal; provided, however, if a Covered Person is advanced such expenses and it is later determined that such Covered Person was not entitled to indemnification with respect to such action, claim, suit, inquiry, probing, investigation or appeal, such indemnified party shall promptly reimburse the Company for such advances.

(f) The termination of any proceeding by settlement shall not be deemed to create a presumption that the Covered Person involved in such settlement acted in a manner which constituted fraud or willful misconduct.

(g) For purposes of this Agreement, no Covered Person shall be deemed to have engaged in fraud or willful misconduct in connection with the management or conduct of the business and affairs or other activities of such Covered Person or any other Covered Person as a result of engaging in activities which involve a conflict or interest with the Company or which are specified in or permitted by this Agreement or in which such Covered Person realizes a profit or has an interest.

6.5 Related Party Transactions. The Company may obtain products or services from, and pay fees to, the Member, Manager or any affiliate of the Member or Manager.

6.6 Fiduciary Duties. Notwithstanding anything in this Agreement to the contrary, in accordance with Section 608.4225 of the Act, the Company and the Member, and any transferee (if any) of Units does hereby agree and declare that neither the Manager nor the Member is under a fiduciary duty or similar obligation to act for the benefit of the Company or any of its members and the Manager and the Member shall have only the specific duties and obligations set forth herein.

ARTICLE 7

MEMBERS

7.1 New Members. A new Member may be admitted only with the consent of the Manager, in its sole discretion. Such new Member shall make such Capital Contribution (if any) and shall receive the number of Units, and shall otherwise be admitted upon such terms and conditions, as approved by the Manager in its sole discretion. Admission of a new Member is conditioned upon the execution of this Agreement by such new Member and such other documentation as the Manager may require, and upon such admission, the Manager shall make

appropriate entries to the books and records of the Company to reflect the ownership interest of the new Member.

7.2 Rights and Obligations of the Member.

7.2.1 Limited Liability. The Member's liability shall be limited as set forth in this Agreement, the Act or other applicable law. No Member shall be personally liable for any debts or losses of the Company except as set forth in this Agreement.

7.2.2 Withdrawal. The Member shall not be permitted to withdraw from the Company, or to receive any consideration upon such a withdrawal, except as agreed by the Manager in its sole discretion.

7.2.3 Covenants and Representations. The Member hereby represents, warrants, covenants and agrees with the Company for the benefit of the Company, that:

(a) this Agreement has been duly authorized, executed, and delivered by such Member and constitutes the valid and binding obligation of such Member, enforceable in accordance with its terms;

(b) such Member, if an entity, is an "accredited investor" within the meaning of Regulation D under the Securities Act because all of its equity owners are accredited investors;

(c) such Member has not granted and is not a party to any proxy, voting trust, or other agreement which is inconsistent with, conflicts with, or violates any provision of this Agreement;

(d) such Member is entering into this Agreement relying solely on the facts and terms set forth in this Agreement and neither the Manager nor any other Member has made any representations of any kind or nature to induce such Member to enter into this Agreement except as specifically set forth herein;

(e) such Member has made an investigation of the pertinent facts relating to the operation of the Company, such Member has reviewed the terms of this Agreement to the extent that it deems necessary in order to be fully informed with respect thereto and such Member has consulted its own attorneys, accountants and other advisors with respect thereto;

(f) such Member has such knowledge and experience in financial and business matters that it is capable of evaluating the merits and risks of an investment in the Company and is able to bear the economic risk of a complete loss of its investment in the Company;

(g) such Member is acquiring the Units for investment, for its own account and not for the interest of any other Person and not for distribution or resale to others, and, except as otherwise agreed to by the Manager, such Member will not permit any other Person to acquire a beneficial interest in the limited

liability company interest (including without limitation, by pledge, option, swap or nominee or similar relationship) without the consent of the Manager; and

(h) such Member understands that (i) the limited liability company interests have not been registered under the Securities Act and that its interest in the Company may not be sold, transferred, or otherwise disposed of except pursuant to an exemption from registration under the Securities Act, (ii) the effect of the limitations on disposition and of its representation that its interest in the Company will not be sold, transferred or otherwise disposed of except pursuant to an exemption from registration under the Securities Act and (iii) such Member can only make transfers with the consent of the Manager, in its sole discretion.

The Member further agrees it will not grant any proxy or become party to any voting trust or other agreement which is inconsistent with, conflicts with, or violates any provision of this Agreement.

ARTICLE 8

FINANCIAL MATTERS

8.1 Fiscal Year. The fiscal year of the Company shall end on the 31st day of December in each year.

8.2 Banking. All funds of the Company received from any and all sources shall be deposited in checking and/or savings account or accounts separate from those of the Member.

8.3 Tax Matters Partner. The Manager shall be the Company's Tax Matters Partner in accordance with Code § 6231(a)(7).

8.4 Books and Records. The Company's books and records shall be maintained at the principal office of the Company.

ARTICLE 9

DISPOSITION OF UNITS

9.1 Restriction on Transfers. The Member shall not transfer all or any portion of its Units or any interest therein without the prior written consent of the Manager.

9.2 Permitted Transfers.

(a) In addition to the consent of the Manager, a transfer shall not be valid for any purpose unless and until the following conditions are satisfied:

(i) Except in the case of a transfer of Units at death or involuntarily by operation of law, the transferor and transferee shall execute and deliver to the Company such documents and instruments of conveyance as may be necessary or appropriate in the opinion of counsel to the Company to effect such transfer and

to confirm the agreement of the transferee to be bound by the provisions of this Article 9 in its entirety. In the case of a transfer of Units at death or involuntarily by operation of law, the transfer shall be confirmed by presentation to the Company of legal evidence of such transfer, in form and substance satisfactory to counsel to the Company.

(ii) The transferor and transferee shall furnish the Company with the transferee's taxpayer identification number (except if the transferee is the agent of any lender), sufficient information to determine the transferee's initial tax basis in the Units transferred, and any other information reasonably necessary to permit the Company to file all required federal and state tax returns and other legally required information statements or returns. Without limiting the generality of the foregoing, the Company shall not be required to make any distribution otherwise provided for in this Agreement with respect to any transferred Units until it has received such information.

(iii) Either (a) such Units shall be registered under the Securities Act, and any applicable state securities laws, or (b) such transfer will be exempt from all applicable registration requirements and will not violate any applicable laws regulating the transfer of securities and, upon request of the Manager the transferor shall provide an opinion of counsel to such effect, which opinion of counsel shall be reasonably satisfactory to the Manager.

(iv) Such transfer will not cause the Company to be deemed to be an "investment company" under the Investment Company Act of 1940, as amended, and the transferor shall provide an opinion of counsel to such effect, which opinion of counsel shall be reasonably satisfactory to the Manager and the Manager shall provide to such counsel any information available to the Manager relevant to such opinion.

(v) The Company is reimbursed by the transferor or transferee for all costs and expenses that it reasonably incurs in connection with such transfer.

(vi) The transferee becomes a party to this Agreement as a Member and executes such documents and instruments as the Manager may reasonably request as may be necessary or appropriate to confirm such transferee as a Member in the Company and such transferee's agreement to be bound by the terms and conditions of this Agreement.

9.3 Prohibited Transfers. Any purported transfer of Units that is not effected in accordance with the terms and conditions of Article 9 in its entirety shall be null and void and of no force or effect whatever; provided that, if the Company is required to recognize a transfer that is not in accordance with Article 9 (or if the Company, in its sole discretion, elects to recognize a transfer that is not in accordance with Article 9), the interest transferred shall be strictly limited to the transferor's rights to allocations and distributions as provided by this Agreement with respect to the transferred Units, which allocations and distributions may be applied (without

limiting any other legal or equitable rights of the Company) to satisfy any debts, obligations, or liabilities for damages that the transferor or transferee of such Units may have to the Company.

9.4 Expenses of Improper Transfers. In the case of a transfer or attempted transfer of Units that is not effected in accordance with the terms and conditions of Article 9 in its entirety, the parties engaging or attempting to engage in such transfer shall be liable to indemnify and hold harmless the Company and the Member from all cost, liability, and damage that any of such indemnified Persons may incur (including, without limitation, incremental tax liability and attorneys' fees and expenses) as a result of such transfer or attempted transfer and efforts to enforce the terms of this Agreement and the indemnity granted hereby.

9.5 Admission of Transferees as Members. Other than pursuant to Section 9.2, a transferee of Units transferred pursuant to any Section of this Agreement may be admitted to the Company as a Member, only upon satisfaction of the conditions set forth below in this Section 9.5:

(a) The Manager consents to such admission, which consent may be given or withheld in the sole and absolute discretion of the Manager;

(b) The transferee becomes a party to this Agreement as a Member and executes such documents and instruments as the Manager may reasonably request as may be necessary or appropriate to confirm such transferee as a Member in the Company and such transferee's agreement to be bound by the terms and conditions of this Agreement; and

(c) The transferee pays or reimburses the Company for all reasonable legal, filing, and publication costs that the Company incurs in connection with the admission of the transferee as a Member with respect to the transferred Units.

9.6 Distribution and Allocations in Respect to Transferred Interests. If any Unit is transferred during any fiscal year in compliance with the provisions of this Article 9 in its entirety, income, loss, deduction, credit, each item thereof, and all other items attributable to the transferred Unit for such fiscal year shall be divided and allocated between the transferor and the transferee by taking into account their varying Unit ownership during such fiscal year in accordance with Code § 706(d), using any conventions permitted by law and selected by the Manager. All distributions on or before the date of such transfer shall be made to the transferor, and all distributions thereafter shall be made to the transferee. Solely for purposes of making such allocations and distributions, such transfer shall be recognized not later than the end of the calendar month during which Manager records the transfer in the ownership records of the Company.

9.7 Legend. The Member hereby agrees that the following legend shall be placed upon any document or instrument which may evidence ownership of Units:

The Units represented by this document have not been registered under any securities laws and the transferability of such Units is restricted. Such Units may not be sold, assigned or transferred, nor will any assignee, vendee, transferee or endorsee thereof be recognized as having acquired

any interest in the issuer of such Units for any purposes, unless (1) a registration statement under the Securities Act of 1933, as amended, with respect to such Units shall then be in effect and such transfer has been qualified under all applicable state securities laws, or (2) the availability of an exemption from such registration and qualification shall be established to the satisfaction of counsel to the issuer of the Units.

The Units represented by this document are subject to further restrictions as to their sale, transfer, hypothecation, or assignment as set forth in the Limited Liability Company Agreement between the issuer of the Units and certain of its members. A copy of such Limited Liability Company Agreement will be furnished without charge by the Company to the holder hereof upon written request.

ARTICLE 10

DISSOLUTION OF THE COMPANY

10.1 Events Resulting in Dissolution. The Company shall be dissolved upon the determination of the Manager.

10.2 Liquidation. In the event of the dissolution of the Company for any reason, the Manager shall commence to wind up the affairs of the Company and to liquidate its assets. The Member shall continue to share profits and losses during the period of liquidation in the same proportion as before the dissolution. Any property distributed in kind in liquidation shall be valued and treated as though the property were sold and the cash proceeds were distributed.

10.3 Distribution of Liquidation Proceeds. Upon liquidation, the assets of the Company shall be used and distributed in the following order: (a) to pay or provide for the payment pro rata of all debts and liabilities of the Company and all expenses of liquidation, (b) to establish any reserve that the Manager may deem necessary for any contingent, conditional or unasserted claims or obligations of the Company, and (c) to be distributed to the Member in accordance with Section 4.1.

A Member shall not have any obligation to contribute any amount to the Company in the event of a negative balance in its Capital Account. The distribution of cash or property to the Member in accordance with the provisions of this Section 10.3 shall constitute a complete return to the Member of its capital contributions and a complete distribution to the Member with respect to its Units and all the Company's property.

10.4 Liquidation Accounting. Within a reasonable time after the date the assets have been distributed in liquidation, the Manager shall cause to be prepared and provided to the Member a statement which shall set forth the assets and the liabilities of the Company as of the date of complete liquidation and the Member's portion of the liquidating distributions.

10.5 Termination. Upon the completion of liquidation of the Company and the distribution of all Company assets, the Company shall terminate.

ARTICLE 11

GENERAL PROVISIONS

11.1 Amendments. This Agreement may only be amended by written agreement of the Manager and the Member or as set forth below; provided, however, that no such amendment shall, unless signed by the Member (i) increase or extend any liability of the Member to the Company, or adversely affect the limitation of the liability of the Member with respect to the Company, (ii) modify in a manner materially adverse to the Member the provisions of this Agreement relating to distributions or allocations of profits and losses, or (iii) amend this Section 11.1. In addition, notwithstanding the foregoing, the Manager may amend this Agreement to admit new Members, to correct mistakes or in any other manner that does not materially and adversely affect the Member or otherwise require consent of the Member pursuant to the preceding sentence without the consent of the Member.

11.2 Entire Agreement. This Agreement contains the entire understanding of the Member and supersedes any prior understandings or written or oral agreement regarding the subject matter of this Agreement.

11.3 Notices. All notices required by this Agreement shall be in writing and personally delivered, sent by registered or certified mail, by telecopier, by responsible overnight courier, or by email and shall be deemed to have been delivered and received and to be effective (i) as to notices personally delivered or delivered by facsimile, on the day that such writing is delivered or transmission has been confirmed by the sender's facsimile machine, (ii) as to notices given by registered or certified mail, five days after being deposited in the mail, (iii) as to notices given by responsible overnight courier, one day after being deposited in with such overnight courier, in accordance with the provisions of this Section 11.3, or (iv) as to notices sent by email, on the date transmission has been confirmed by the sender. All such notices to the Member shall be addressed to the Member at the address reflected on its signature page hereto or such address as is subsequently furnished by notice from the Member to the Company for such purpose. Any notice to the Company or the Manager shall be addressed to the Company or the Manager at the address of the Manager.

11.4 Integration. This Agreement embodies the entire agreement and understanding of the Member and supersedes all prior agreements and understandings, if any, relating to the subject matter hereof.

11.5 Applicable Law. THIS AGREEMENT AND THE RIGHTS OF THE MEMBER SHALL BE GOVERNED BY AND CONSTRUED AND ENFORCED IN ACCORDANCE WITH THE INTERNAL LAWS OF THE STATE OF FLORIDA, WITHOUT REGARD TO THE CONFLICT OF LAWS RULE THEREOF.

11.6 Severability. In case any one or more of the provisions contained in this Agreement or any application thereof, shall be invalid, illegal or unenforceable in any respect, the validity, legality and enforceability of the remaining provisions contained herein and any other application thereof shall not in any way be affected or impaired thereby.

11.7 Inurement. Except as herein otherwise provided, this Agreement shall be binding upon and inure to the benefit of the Manager, the Covered Persons, the Member and their respective heirs, executors, administrators, successors and assigns.

11.8 Headings. Headings are used merely for reference purposes and do not affect content in any manner.

11.9 Gender. Wherever applicable, the pronouns designating the masculine or neuter shall equally apply to the feminine, neuter and masculine genders. Furthermore, wherever applicable within this Agreement, the singular shall include the plural.

11.10 Exhibits. Exhibits, if any, referred to in this Agreement are incorporated by reference into this Agreement.

11.11 Waiver of Partition. The Member specifically waives any direct or indirect rights it now has or may hereafter acquire to cause any assets of the Company now or hereafter acquired to be the subject of a partition suit.

11.12 Additional Documents. The Member agrees to execute with acknowledgment, if required, any and all documents and writings which may be necessary or expedient in the operation of this Company and the achievement of its purposes; however, that such documents shall not be inconsistent with Section 11.1.


11.13 Confidentiality of Company Books and Records. The Member recognizes the necessity of maintaining the Company's books and records in a confidential manner. Thus, the Manager may keep information that it deems to be sensitive or confidential from the Member and others to the fullest extent provided by law.

11.14 Counterparts. This Agreement may be executed by any one or more of the parties hereto in any number of counterparts, each of which shall be deemed to be an original, but all such counterparts shall together constitute one and the same instrument.

IN WITNESS WHEREOF, the undersigned has executed this Counterpart Signature Page to the Limited Liability Company Agreement (the "LLC Agreement") of Gould & Lamb, LLC (the "Company"), effective as of the date first written above, and by its signature below does hereby agree and covenant to be bound by the terms and conditions of the LLC Agreement.

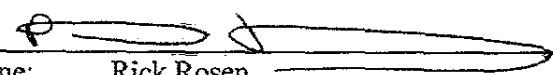
MANAGER:

G&L ACQUISITION HOLDINGS, INC.

By: 
Name: Rick Rosen
Its: Chief Executive Officer

MEMBER:

G&L ACQUISITION HOLDINGS, INC.

By: 
Name: Rick Rosen
Its: Chief Executive Officer

SCHEDULE I

<u>Member</u>	<u>Capital Contribution</u>	<u>Units</u>
G&L Acquisition Holdings, Inc.		100%