ROBERT L. JOHNSON, CPA MARJORIE O'NEALL EUBANK, CPA, CFP RICHARD M. PANKRATZ, CPA, CFP, CLU, ChFC, CEBS WILLIAM S. DEMATTEO, CPA DOUGLAS MARTIN, CPA

January 7, 2002

Registration Section Division of Corporations 409 E. Gaines Street Tallahassee, FL 32399 200004759052--4 -01/08/02--01049--001 ****125.00 ****125.00

Cooper Coating Company, LLC

The attached Articles of Organization for Florida Limited Liability Company is signed and submitted for filing. A check in the amount of \$125.00 for the filing fee and designation of Registered Agent is also enclosed. Please complete the filing process for this new entity.

Thank you for your assistance.

Sincerely,

Robert L. Johnson, CPA

1-8-PM12:

Enclosure

W2-809

11110

ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY COMPANY

The undersigned natural person(s), of the age of eighteen years or more, acting as organizers of a limited liability company under the State of Florida Limited Liability Company Act, adopt(s) the following Articles of Organization for such limited liability company.

Article 1. Name of Limited Liability Company. The name of this limited liability company is Cooper Coating Company, LLC.

Article 2. Address: The mailing address and street address of the principal office of the Limited Liability Company is -

220 South Ridgewood Avenue, Suite 200 Daytona Beach, Florida 32114

Article 3. Registered Office and Registered Agent. The initial registered office of this limited liability company and the name of its initial registered agent at this address is: 220 South Ridgewood Avenue, Suite 200, Daytona Beach, FL 32114. Venki M. Sastri is the initial registered agent.

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 compete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent as provided for in Chapter 680, F.S.

Registered Agent's Signature

Article 4. Management and Name of Initial Member. This limited liability company is to be managed one or more managers and is, therefore, a manager-managed company. The name of its initial member is

M. S. Sastri

Article 5. Period of Duration of the Limited Liability Company. The period of duration of the limited liability company shall be: Perpetual

In Witness Whereof, the undersigned organizer of this limited liability company has signed these Articles of Organization on the date indicated.

Date: 1-7-2002

Signature of Member - Organizer:

M. S. Sastri

(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.)