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Law Office of
Jeffrey B. Kahn, P.A.

3300 University Drive, Suite 711
Coral Springs, Florida 33065

Jeffrey B. Kahn, LL.M.(Tax)
Attorney At Law
Board Certified Tax Law

E-mail: jkahn@attorney-cpa.com

Telephone: 954-757-6100
Facsimile: 954-757-6110

May 9, 2002

MJH

VIA FEDERAL EXPRESS

Florida Department of State
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32399

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-05/10/02--01106--012
****155.00 ****155.00

Re: Kaplan & Kahn, LLC

Dear Sir/Madam:

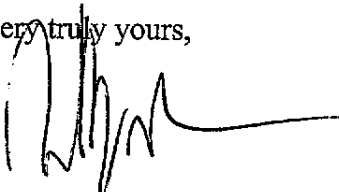
I am enclosing the Articles Of Organization for the above referenced limited liability company to be filed with the Department of State.

Also enclosed is a check made payable to the Department of State in the amount of \$155.00 covering the filing fees for the above and the cost of a certified copy of the Articles Of Organization.

Please return the certified copy and proof of filing to me at the address indicated above.

If you have any questions, please do not hesitate to contact me.

Very truly yours,



Jeffrey B. Kahn

Encl.

cc: Norman D. Kaplan, Esq. (w/Encl. - via facsimile 954-742-8277)

FILED
02 MAY 10 AM 8:58
SECRETARY OF STATE
TALLAHASSEE FLORIDA

**ARTICLES OF ORGANIZATION
OF
KAPLAN & KAHN, LLC
a Florida Limited Liability Company**

**ARTICLE I
NAME**

The name of the limited liability company is:

KAPLAN & KAHN, LLC

**ARTICLE II
ADDRESS**

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

3300 University Drive, Suite 711
Coral Springs, FL 33065

**ARTICLE III
DURATION**

The period of duration for the limited liability company shall begin on the date of filing these Articles of Organization with the Florida Secretary of State and shall have a perpetual existence and duration, until terminated in accordance with applicable law.

**ARTICLE IV
MANAGEMENT**

The limited liability company is to be managed by one or more managers, to be appointed by the members of the Company, in the manner to be agreed upon by the members. The name of the initial managers of the limited liability company and their addresses are listed below:

Jeffrey B. Kahn	Norman D. Kaplan
3300 University Drive, Suite 711	3300 University Drive, Suite 711
Coral Springs, FL 33065	Coral Springs, FL 33065

The foregoing individuals are to serve as the managers of the limited liability company until their successors are elected and qualified.

FILED
02 MAY 10 AM 8:58
SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLE V
MEMBERS' RIGHTS TO CONTINUE BUSINESS

The remaining members of the limited liability company may, pursuant to the vote of members possessing a majority of membership interests in the limited liability company, continue the business on the death, retirement, resignation, expulsion, bankruptcy, or dissolution of a member or the occurrence of any other event which terminates the continued membership of a member in the limited liability company.

ARTICLE VI
INITIAL REGISTERED OFFICE AND AGENT

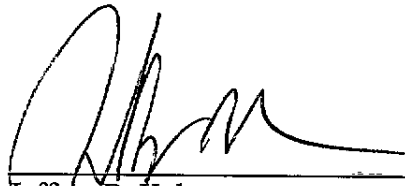
The name and street address of the limited liability company's initial registered agent are listed below:

Jeffrey B. Kahn
3300 University Drive, Suite 711
Coral Springs, FL 33065

ARTICLE VII
EFFECTIVE DATE

The Effective Date of these Articles of Organization is the 9th day of May, 2002.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Organization this 9th day of May, 2002.



Jeffrey B. Kahn


In accordance with Section 608.408(3), Florida Statutes, the execution of this document constitutes an affirmation under penalties of perjury that the facts stated herein are true.

**CERTIFICATE OF ACCEPTANCE BY
REGISTERED AGENT**

Pursuant to the provisions of the Florida Limited Liability Company Act, the undersigned submits the following statement in accepting the designation as registered agent of, **KAPLAN & KAHN, LLC**, a Florida limited liability company (the "Company"), in the Company's Articles of Organization:

Having been named as registered agent and to accept service of process for the Company at the registered office designated in the Company's articles of organization, the undersigned accepts the appointment as registered agent and agrees to act in this capacity. The undersigned further agrees to comply with the provisions of all statutes relating to the proper and complete performance of his duties, and the undersigned is familiar with and accepts the obligations of his position as registered agent.

IN WITNESS WHEREOF, the undersigned has executed this Certificate this 9th day of May, 2002.



Jeffrey B. Kahn