

Division of Corporations

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L020000013229**Florida Department of State**

Division of Corporations

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Katherine Harris, Secretary of State

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To:

Division of Corporations
Fax Number : (850) 205-0383

From:

Account Name : SHUTTS & BOWEN, LLP, F. Hickey
Account Number : 076447000313
Phone : (305) 379-9115
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DIVISION OF CORPORATION

LIMITED LIABILITY COMPANY**Florida Tax Partners LLC**

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ARTICLES OF ORGANIZATION

FLORIDA TAX PARTNERS LLC

ARTICLE I
Name

The name of the Limited Liability Company (the "Company") is:

FLORIDA TAX PARTNERS LLC

ARTICLE II
Address

The mailing address and street address of the principal office of the Company is:

961 Harbor Drive, Key Biscayne, Florida 33149

ARTICLE III
Registered Agent, Registered Office, and Registered Agent's Signature

The name and the Florida street address of the registered agent are:

Corporation Company of Miami
201 S. Biscayne Boulevard, Suite 1500(LAD), Miami, Florida 33131

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in these Articles, 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.

Corporation Company of Miami

By:


Felicia Hickey, Assistant Secretary

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ARTICLE IV
Management

The Company is to be managed by one or more managers and, therefore, is a manager-managed company.

(In accordance with section 608.408(3), F.S., the execution of this affidavit constitutes an affirmation under the penalties of perjury that the facts stated herein are true.)

Date: May 30, 2002



Luis A. de Armas, Duly Authorized
Representative

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TALLAHASSEE, FLORIDA

ARTICLE IV
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