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July 23, 2002

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-07/25/02-01050-012
****150.00 ****125.00

Secretary of State
Corporate Division
Tallahassee, Florida 32301

Re: BORINQUEN FUNERAL HOME LLC

Dear Sir:

I herewith enclose the Articles of Organization for the above limited liability company together with a check in the amount of \$150.00 for filing fees. Also enclosed is an extra copy of the Articles which I would appreciate being file stamped and returned to me with the receipt for filing.

Very truly yours,

Bennett G. Feldman
BENNETT G. FELDMAN

FILED
02 JUL 25 AM 9:21
TALLAHASSEE, FLORIDA

*7/26/02
MSB*

**ARTICLES OF ORGANIZATION FOR
FLORIDA LIMITED LIABILITY COMPANY**

BORINQUEN FUNERAL HOME, LLC

ARTICLE I- Name

The name of the Limited Liability Company is

BORINQUEN FUNERAL HOME, LLC

ARTICLE II-Address

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

6871 Bird Road, Miami Florida 33155

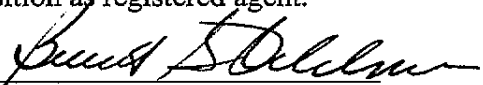
ARTICLE III

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

Bennett G. Feldman
2655 Lejeune Road Suite 508
Coral Gables, FL 33134

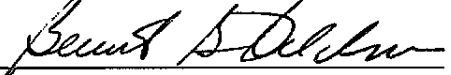
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02 JUL 25 AM 9:24
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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 complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.


BENNETT G. FELDMAN

ARTICLE IV Management (Check box if applicable)

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


BENNETT G. FELDMAN, as authorized representative of
a member of the Limited Liability Company

(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)

BENNETT G. FELDMAN