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BRUCE R. ABERNETHY, JR., P.A.

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August 14, 2002

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Re: S & R Tax, LLC

100007194671--8
-08/19/02--01036--009
****155.00 ****155.00

Dear Sir/Madam:

Enclosed for filing you will find the following:

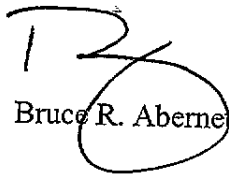
1. Articles of Organization of S & R Tax, LLC, a Florida Limited Liability Company.
2. Appointment and Consent to Serve as Registered Agent for S & R Tax, LLC.

We would appreciate your filing the Articles of Organization, and forwarding an acknowledgment copy to the attention of the undersigned.

Our check in the amount of \$155.00 for filing the Articles of Organization, Registered Agent Designation, and obtaining a certified copy are enclosed.

Please bill us for your services in your usual manner.

Sincerely,


Bruce R. Abernethy, Jr.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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Name Availability	
Document Examiner	DCC
Updater	DCC
BRA/jlb	
Update Enclosures Verifier	DCC
Acknowledgement	DCC
W. P. Verifier	DCC

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Articles Of Organization

of

S & R Tax, LLC

Pursuant to the Florida Limited Liability Company Act the undersigned, acting as organizer of a limited liability company, hereby adopts the following Articles Of Organization for such Company:

Article I
Name

The name of the limited liability company is S & R Tax, LLC.

Article II
Company Existence

The Company's existence shall be perpetual and shall be effective upon the filing of these Articles of Organization with the Florida Department of State.

Article III
Units Of Equity Ownership

Section A. Authorized Units of Equity Ownership. The maximum number of units of equity ownership units that S & R Tax, LLC is authorized to have outstanding is 1,000 units, all of which shall be identical units.

Section B. Restrictions on Disposition of Units. No Member of the Company shall sell, transfer, convey, pledge, give, distribute or encumber any unit or units in the Company without first giving notice in writing to the Company of such intended disposition and without first securing the written approval of Members of the Company owning 100% of the then-issued and outstanding Membership Units of the Company. However, nothing contained herein shall prevent distribution by operation of law, of such unit or units, provided that in such case a transferee shall be bound by the provisions contained in this Section and in the Operating Agreement of the Company, the same as an original Member.

Article IV
Registered Agent And Office

The address of the initial Registered Office of the Company is: 2099 Pinetree Way, Stuart, FL 34994, and the name of its initial Registered Agent at such address is Robert I. Levy.

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Article V
Principal Office and Mailing Address

The street address and mailing address of the principal office of the Company is:
2099 Pinetree Way, Stuart, FL 34994.

Article VI
Organizers

The name and address of the organizer are:

Robert I. Levy
2099 Pinetree Way
Stuart, FL 34994

Article VII
Purpose And Power

The purposes of the LLC are as follows:

- (a) to provide maximum flexibility in business planning;
- (b) to provide simplicity in dealing with the tax laws and filing requirements;
- (c) to purchase, develop, and/or manage real estate;
- (d) to purchase and manage investments;
- (e) to provide an orderly buy-sell arrangement between the members of the member's families;
- (f) to provide for an order of succession and control of family assets;.
- (g) to provide for management of business assets outside of the probate court upon a member's death;
- (h) to restrict the acquisition of interests in family business property by persons outside of the family;
- (i) to promote understanding among family members about the family assets and business.

In order to accomplish its purposes, the LLC may conduct any lawful business and investment activity permitted under the laws of the State of Florida and in any other jurisdiction in which it may have a business or investment interest.

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The LLC may own, acquire, manage, develop, operate, sell, exchange, finance, refinance, and otherwise deal in any manner with real estate, personal property, and any other type of business as the Members may from time to time deem to be in the best interest of the LLC.

The LLC may engage in any other activities which are related or incidental to the foregoing purposes.

Article VIII
Management

The Company is to be managed by a Manager or Managers, which Manager need not be a Member. The Manager(s) of the Company shall be named pursuant to the Operating Agreement of the Company. The initial Managers of the Company, who shall serve as such until their successors are elected and shall qualify, are:

<u>Office</u>	<u>Name and Address</u>
Manager	Robert I. Levy 2099 Pinetree Way Stuart, FL 34994
Manager	Scott Reber

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Article IX
Indemnification

The Company shall indemnify any Member and/or Manager who is or was a party, or who is threatened to be made a party, to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, including all appeals, by reason of the fact that such Member and/or Manager is or was a Member or employee of the Company, or is or was serving at the request of the Company as a director, trustee, officer or employee of another limited liability company, corporation, partnership, joint venture, trust or other enterprise, against any and all expenses (including reasonable attorneys' fees), judgments, decrees, fines, penalties and amounts paid in settlement, which were actually and reasonably incurred by such Member and/or Manager in connection with such action, suit or proceeding. The Company shall not indemnify any Member and/or Manager in the event of (i) a breach of such Member and/or Manager's duty of loyalty to the Company or its Members, (ii) acts or omissions not in good faith or which involve intentional misconduct or knowing violation of the law, (iii) a transaction from which such Member and/or Manager derived an improper personal benefit, or (iv) acts or omissions for which indemnification is prohibited under the Florida Limited Liability Company Act, or (v) judgments, penalties,

finances, and settlements arising from any proceeding by or in the right of the Company, or against expenses in any such case where such Member and/or Manager shall be adjudged liable to the Company. Any indemnification provided for in this Article (unless ordered by a court) shall be made by the Company only as authorized in the specific case upon a determination that indemnification of the Member and/or Manager is proper in the circumstances because such Member and/or Manager had met the applicable standard of conduct set forth in this Article. Such determination shall be made: (i) by the Members by a majority vote of a quorum consisting of Members who were not parties to such action, suit, or proceeding; or (ii) by special legal counsel, selected by the Members by vote as set forth in (i) above.

The indemnification provided in this Article shall not be deemed exclusive of any other rights to which a person indemnified may be entitled under any agreement, vote of Members, or otherwise, both as to action in the official capacity of such person and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a Manager or a Member and shall inure to the benefit of the heirs, executors, and administrators of such person.

Article X
Real Estate Documents

All conveyances and mortgages of and leases relating to real property made by the Company shall be executed by any Manager of the Company, and all releases, mortgages, liens, judgments, or other claims that are required by law to be made of record may be executed by any Manager of the Company.

Article XI
Amendment Of Articles Of Organization

The Company reserves the right to amend, alter, change, or repeal any provisions contained in these Articles Of Organization in the manner now or hereafter prescribed by statute and all rights conferred upon Members herein are granted subject to this reservation.


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

SECRETARY OF STATE
TALLAHASSEE, FLORIDA
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Signatures of Organizers or authorized representatives of Organizers.

Dated August 8, 2002.



Robert I. Levy
Organizer

State of Florida
County of Martin

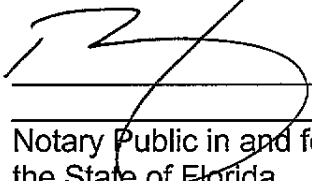
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) ss.
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TALLAHASSEE, FLORIDA

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The foregoing instrument was acknowledged before me this August 2002 by Robert I. Levy, who is personally known to me or who has produced as identification.



Notary Public in and for
the State of Florida
Seal:



Bruce R. Abernethy, Jr.
MY COMMISSION # CG818811 EXPIRES
July 18, 2003
BONDED THIRD PARTY FARM INSURANCE, INC.

**APPOINTMENT AND CONSENT TO SERVE
AS REGISTERED AGENT FOR S & R TAX, LLC**

TO: Secretary of State of Florida

KNOW ALL MEN BY THESE PRESENTS that Robert I. Levy of 2099 Pinetree Way, Stuart, FL, 34994, a natural person and resident of Martin County, being the County in which the registered office of S & R Tax, LLC is located, whose principal place of business is located at the address stated above, is hereby appointed as the Registered Agent of S & R Tax, LLC, and as such agrees to serve as the person on whom process, tax notices and demands against S & R Tax, LLC may be served.

Dated this 8th day of August, 2002.

S & R Tax, LLC

By: [Signature]
Robert I. Levy, Manager

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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STATE OF FLORIDA)

COUNTY OF MARTIN) ss.

The foregoing instrument was acknowledged before me this 8th day of August, 2002, by Robert I. Levy, as Manager of S & R Tax, LLC, who is personally known to me or who has produced _____, as identification.

[Seal]

[Signature]
Notary Public

My commission expires: _____

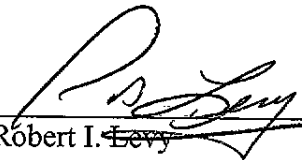


Bruce R. Abernethy, Jr.
MY COMMISSION # CC818811 EXPIRES
July 18, 2003
BONDED THRU TROY FAJN INSURANCE, INC.

ACCEPTANCE

I, Robert I. Levy, the undersigned, hereby accept the appointment as Registered Agent of S & R Tax, LLC. upon whom process, notices and demands may be served. I understand that as agent it will be my responsibility to receive service of process, to forward mail, and to immediately notify the Office of the Secretary of State in the event of my resignation or of any changes in the Registered Office Address.

Dated this 8th day of August, 2002.


Robert I. Levy

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