

**Electronic Articles of Organization
For
Florida Limited Liability Company**

L02000021429
FILED 8:00 AM
August 21, 2002
Sec. Of State

Article I

The name of the Limited Liability Company is:

EURO-VAT LLC

Article II

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

3456 SOUTH OCEAN BLVD
107
PALM BEACH, FL. 33480

The mailing address of the Limited Liability Company is:

3456 SOUTH OCEAN BLVD
107
PALM BEACH, FL. 33480

Article III

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

STANLEY RUBENSTEIN
3456 SOUTH OCEAN BLVD.
107
PALM BEACH, FL. 33480

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.

Registered Agent Signature: STANLEY RUBENSTEIN

Article IV

The Limited Liability Company is a manager managed company

Article V

The name and address of members/managers are:

Title: MGR
STANLEY RUBENSTEIN
3456 SOUTH OCEAN BLVD.
PALM BEACH, FL. 33480

Title: MGR
SHARONE REHAVI
3456 SOUTH OCEAN BLVD.
PALM BEACH, FL. 33480

Title: MGR
ROY RUBENSTEIN
3456 SOUTH OCEAN BLVD.
PALM BEACH F, FL. 33480

Article VI

The effective date for this Limited Liability Company shall be:

08/21/2002

Signature of member or an authorized representative of a member

Signature: STANLEY RUBENSTEIN

L02000021429
FILED 8:00 AM
August 21, 2002
Sec. Of State