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A PROFESSIONAL ASSOCIATION
ATTORNEYS AT LAW

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CIVIL TRIAL LAWYER
+ FLORIDA BAR BOARD CERTIFIED
WORKERS' COMPENSATION LAWYER
++ ADMITTED TO THE GEORGIA BAR

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\$155.00

W02-27005

September 13, 2002

CC

9/25 FLUC

MJH

Secretary of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

000007767990--0
-09/16/02--01050--022
****133.75 ****133.75

Re: RONALD A. COLE, C.P.A., LLC

000007767990--0
-09/25/02--01076--014
*****21.25 *****21.25

Dear Sir:

Enclosed is the original and a duplicate copy of the Articles of Organization of this proposed limited liability corporation.

Please endorse your approval of the Articles of Organization on the duplicate copy, certify same and return to us.

Also enclosed is a Certificate of Designation of Registered Agent/Registered Office designating place of business or domicile for service of process within this state, naming agent upon whom process may be served.

A check is also enclosed in the amount of \$133.75 to cover the filing fee, registered agent fee and fee for a certified copy of the certificate of organization.

If you have any questions regarding this, please do not hesitate to contact our office.

Very truly yours,

JOHN D. ROBINSON

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

02 SEP 25 AM 8:50

FILED

JDR:pmg
Enclosures
25630001



FLORIDA DEPARTMENT OF STATE
Jim Smith
Secretary of State

September 17, 2002

JOHN D. ROBINSON
DEAN, RINGERS, MORGAN AND LAWTON
POST OFFICE BOX 2928
ORLANDO, FL 32802

SUBJECT: RONALD A. COLE, C.P.A., LLC
Ref. Number: W02000027005

We have received your document for RONALD A. COLE, C.P.A., LLC and your check(s) totaling \$133.75. However, the document has not been filed and is being retained in this office for the following:

The fees to file a Florida Limited Liability Company or register a Foreign Limited Liability Company are as follows: \$100 filing fee; and \$25 registered agent designation fee. Please include an additional \$30 for each certified copy requested (optional) and \$5.00 for each certificate of status requested (optional).

There is a balance due of \$21.25.

Please return a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6967.

Michelle Hodges
Document Specialist

Letter Number: 202A00052962

ARTICLES OF ORGANIZATION
OF
RONALD A. COLE, C.P.A., LLC

The undersigned, for the purpose of forming a limited liability company under the Florida Limited Liability Company Act, Florida Statutes, Chapter 608, hereby makes, acknowledges, and files the following Articles of Organization.

ARTICLE I -- NAME

The name of the limited liability company shall be RONALD A. COLE, C.P.A., LLC ("company").

ARTICLE II -- ADDRESS

The mailing address and street address of the principal office of the company is 2185 North Park Avenue, Winter Park, Florida 32789.

ARTICLE III -- DURATION

The company shall commence its existence on the date these articles are filed. The company's existence shall be perpetual unless the company is dissolved earlier as provided in these articles of organization or in the regulations.

ARTICLE IV -- REGISTERED OFFICE AND AGENT

The name and street address of the registered agent of the company in the state of Florida is JOHN D. ROBINSON, 201 East Pine Street, Suite 1200, Orlando, Florida 32801.

ARTICLE V -- GENERAL PURPOSE; GENERAL POWERS

The general purpose of this company shall be the transaction of any and all lawful business. This company shall have all of the powers enumerated in the Florida Limited Liability Company Act, as the same now exists and as hereafter amended, and all such other powers as are permitted by applicable law.

FILED
02 SEP 25 PM 8:50
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE VI -- REGULATIONS

The power to adopt, alter, amend or repeal the regulations of the company shall be vested in the members and shall require the unanimous approval of the members.

ARTICLE VII -- ADMISSION OF NEW MEMBERS

Except as set forth in the regulations, no additional members shall be admitted to the company except with the unanimous written consent of all the members of the company and on such terms and conditions as shall be determined by all the members. A member may transfer his or her interest in the company as set forth in the regulations of the company, but the transferee shall have no right to participate in the management of the business and affairs of the company or become a member unless all of the members of the company other than the member proposing to dispose of his or her interest approve of the proposed transfer by written consent.

ARTICLE VIII -- MEMBERS' RIGHT TO CONTINUE BUSINESS

The company shall be dissolved on the death, bankruptcy, or dissolution of a member or manager, or on the occurrence of any other event that terminates the continued membership of a member in the company, unless the business of the company is continued by majority vote of all the remaining members.

ARTICLE IX -- MANAGEMENT

The company shall be managed by the members in accordance with regulations adopted by the members for the management of the business and affairs of the company. These regulations may contain any provisions for the regulation and management of the affairs of the company not inconsistent with law or these articles of organization. The names and addresses of the members of the company are:

RONALD A. COLE
2185 North Park Avenue
Winter Park, Florida 32789

IN WITNESS WHEREOF, the undersigned organizer has made and subscribed these articles of organization at Orlando, Florida, on September 9, 2002

Ronald A. Cole

RONALD A. COLE

Sworn to and subscribed before me this 9 day of September 2002, by RONALD A. COLE.

Marian J. Gartner

Notary Public -- State of Florida

MARIAN J. GARTNER

(name, typed or printed)

Personally Known OR

Produced Identification

Type of Identification Produced _____

(Seal)



MARIAN J. GARTNER
My. Comm. Exp. 1-26-04
CC 896432

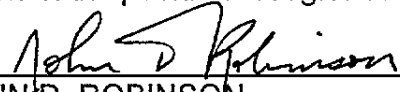
CERTIFICATE OF DESIGNATION OF REGISTERED
AGENT/REGISTERED OFFICE

Under the provisions of F.S. 608.415, RONALD A. COLE, C.P.A., LLC, submits the following statement to designate a registered office and registered agent in the state of Florida:

1. The name of the limited liability company is RONALD A. COLE, C.P.A., LLC.
2. The name and street address of the registered agent in Florida are:

JOHN D. ROBINSON, ESQUIRE
201 East Pine Street, Suite 1200
Orlando, Florida 32801

The undersigned, being the person named in the articles of organization of RONALD A. COLE, C.P.A., LLC, as the registered agent of this limited liability company, hereby consents to accept service of process for the above-stated company at the place designated in the articles of organization, and 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 or her duties, and is familiar with and accepts the obligations of the position of registered agent.



JOHN D. ROBINSON
Registered Agent