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ARTICLES OF ORGANIZATION OF ELDER PLANS LLC

ARTICLE I Name

The name of the Limited Liability Company (hereinafter "the Company") is ELDER PLANS LLC.

ARTICLE II
Address

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

600 N. Pine Island Road Suite 450 Plantation, Florida 33324

ARTICLE III Registered Agent and Office

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

Martin H. Cohen 600 N. Pine Island Road Suite 450 Plantation, Florida 33324

Having been named as registered agent and to accept service of process for the above named 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 as provided for in Chapter 608, Florida Statutes.

Martin H. Cohen Registered Agent

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ARTICLE IV Management

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

The undersigned member hereby executes these Articles of Organization this September 30, 2002.

Martin H. Cohen

Authorized Representative of a member

(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.)