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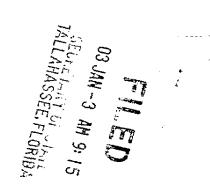
Dear Secretary of State,

Please file the following company and return in the Envelope provided along with a certified copy and a plain copy. If there are any problems or questions please call Lise Ramer at (800)959-8819 or (661)259-8987.

Enclosed is Check number 6741 for the amount of \$125.00 for the filing of S & P Equity Capital, LLC

Thank you very much,

Lise Ramer



1:10. Florida.

ARTICLES OF ORGANIZATION

OF

S & P EQUITY CAPITAL, LLC

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SEUALIARY SA FLORIDA
TALLAHASSEE, FLORIDA

The undersigned members adopt the following Articles of Organization pursuant to the provisions of the Florida Limited Liability Company Act (the "Act").

ARTICLE I NAME OF COMPANY

The name of the limited liability company is S & P EQUITY CAPITAL, LLC (the "Company").

ARTICLE II REGISTERED OFFICE AND AGENT

The mailing address and street address of the principal office of the Limited Liability Company is as follows: 1217 CAPE CORAL PKWY, CAPE CORAL, FL 33904-9604. The name and address of the Company's initial registered agent in the State of Florida is as follows: PRESIDENTIAL SERVICES INCORPORATED, 1217 CAPE CORAL PKWY, CAPE CORAL, FL 33904-9604.

ARTICLE III REQUIREMENTS FOR ADMISSION OF ADDITIONAL MEMBERS

Additional persons may be admitted to the Company as members and membership interests may be created and issued to these persons upon the approval of holders of all of the remaining members entitled to vote.

ARTICLE IV DISSOLUTION AND RIGHT TO CONTINUE BUSINESS

S & P Equity Capital, LLC Articles of Organization. A Florida LLC

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The Company shall be dissolved upon the first to occur of the following:

- (a) The expiration of the term of the Company;
- (b) The unanimous written consent of all the Company's members:
- (c) The death, retirement, resignation, expulsion, dissolution or bankruptcy of a member, or any other event which terminates the membership of a member in the Company, unless within ninety (90) days after such event two-thirds of the remaining members agree in writing to continue the business of the Company.

ARTICLE V **MANAGEMENT**

The Company will be managed by one manager or more managers and is therefore a managermanaged company.

ARTICLE VI **PURPOSE**

The Company is organized for any legal and lawful purpose for which a limited liability company may be organized pursuant to the Act.

Having been named as registered agent and to accept this service of process for the above stated limited liability company at the place designated in this certificated, 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 provided for in Chapter 609, F.S.

Registered Agents Signature

Signing as representative of Presidential Services Incorporated

Signature of an authorized representative of a member.

Date January 2, 2003

Date January 2, 2003

Kevin Wessell, J.D., representative of Presidential Services Incorporated

Typed or printed name of signee.

(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.)

Office use only:

Please return filed articles in the enclosed express mail envelope or return to the following address: 23120 W Lyons Avenue, Suite 5 #223 Santa Clarita, CA 91321-2668 S&r Equity Capital, LLC Afficies of Organization. A Florida LLC