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TALLAHASSEE, FLORIDA

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Admitted to Practice In:
Indiana
California
Pennsylvania

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Area Code 610
964-8111

Admitted to: United States Tax Court; United States Court of Appeals for the 9th Circuit; U.S. District Court, Southern District of Indiana; U.S. District Court, Southern District of California; U.S. District Court, Eastern District of Pennsylvania

January 23, 2003

Florida Department of State
Registration Section
Division of Corporations
409 East Gaines Street
Tallahassee FL 32399

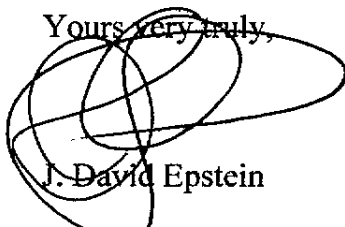
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

To the Secretary:

Please find enclosed check for \$160 in payment of the following filing fees for the enclosed Articles of Organization of Newport Funding Group, LLC:

\$ 100.00 Filing Fee for Articles of Organization
\$ 25.00 Designation of Registered Agent
\$ 30.00 Certified Copy
\$ 5.00 Certificate of Status

Yours very truly,



J. David Epstein

JDE:tc

**ARTICLES OF ORGANIZATION
FOR FLORIDA LIMITED LIABILITY COMPANY
NEWPORT FUNDING GROUP, LLC**

RECORDED
LIBRARY OF
ALLIANCE, FLORIDA

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ARTICLE I - Name:

The name of the Limited Liability Company is: Newport Funding Group, LLC.

ARTICLE II - Address:

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

50 Seagate Drive
Unit 803
Naples FL 34103

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

PO Box 111286
Naples FL 34108

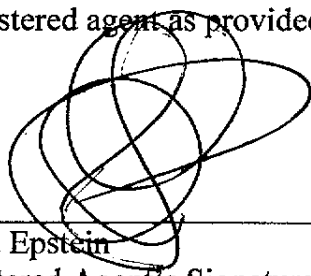
**ARTICLE III - Registered Agent,
Registered Office,
and Registered Agent's Signature:**

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

David Epstein
50 Seagate Drive
Unit 803
Naples FL 34103

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 as provided for in Chapter 608, Florida Statutes.



David Epstein
Registered Agent's Signature

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TALLAHASSEE, FLORIDA
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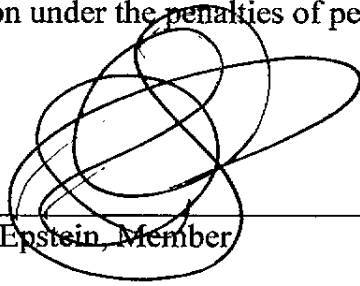
Article IV - Management

The Limited Liability Company is to be managed by one manager and is, therefore, a manager - managed company.

The effective date of the Limited Liability Company is January 23, 2003.

The Limited Liability Company elects to be taxed as a corporation and not as a partnership.

Signature of a member or an 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.



David Epstein, Member