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To:
Division of Corporations
Fax Number : (850) 205-0383

From:
Account Name : CORPORATE CREATIONS INTERNATIONAL INC.
Account Number : 110432003053
Phone : (305) 672-0686
Fax Number : (305) 672-9110

LIMITED LIABILITY COMPANY

Altman & Makris, P.L.

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ARTICLES OF ORGANIZATION

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CLERK OF DISTRICT COURT
TALLAHASSEE, FLORIDA

Article I. Name

The name of this Florida limited liability company is:

Altman & Makris, P.L.

The Company is being formed for the practice of accounting and all other activities permitted under applicable law.

Article II. Address

The Company's street and mailing address is:

Altman & Makris, P.L.

1903 S. Congress Ave.

Suite 350

Boynton Beach FL 33426

Article III. Registered Agent

The name and street address of the Company's registered agent is:

Jason Altman

1903 S. Congress Ave.

Suite 350

Boynton Beach FL 33426

Article IV. Transferability of Membership Interests

No members shall have the right to assign their membership interests in the Company without the written agreement of all of the membership interests, unless otherwise provided in the Company's Operating Agreement. If the assignment is not approved by all of the membership interests, the assignee shall have no right to become a member, to participate in the management of the Company, or to exercise any other rights or powers of a member. The assignee shall merely be entitled to receive the share of profits and other distributions and the allocation of income, gain, loss deduction, credit or similar item to which the assignor was entitled, to the extent assigned.

Corporate Creations International Inc.

941 Fourth Street #200

Miami Beach FL 33139

(305) 672-0686

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Article V. Management

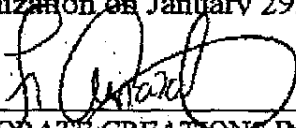
This will be a member-managed company. The name and address of each member is:

JASON MARC ALTMAN, C.P.A., P.A.
1903 S. Congress Ave. Suite 350 Boynton Beach FL 33426
JOHN A. MAKRIS, CPA, PA
1903 S. Congress Ave. Suite 350 Boynton Beach FL 33426

Article VI. Company Existence

The Company's existence shall begin effective as of January 29, 2003.

The undersigned authorized representative of a member executed these Articles of Organization on January 29, 2003.



CORPORATE CREATIONS INTERNATIONAL INC.
Franco E. Cammarata Vice President

Corporate Creations International Inc.
941 Fourth Street #200
Miami Beach FL 33139
(305) 672-0686

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STATEMENT OF REGISTERED AGENT

LIMITED LIABILITY COMPANY:

Altman & Makris, P.L.

REGISTERED AGENT/OFFICE:

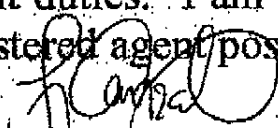
Jason Altman

1903 S. Congress Ave.

Suite 350

Boynton Beach FL 33426

I agree to act as registered agent to accept service of process for the company named above at the place designated in this Statement. I agree to comply with the provisions of all statutes relating to the proper and complete performance of the registered agent duties. I am familiar with and accept the obligations of the registered agent position.



JASON ALTMAN

by F.E. Cammarata as attorney-in-fact

Date: January 29, 2003

Corporate Creations International Inc.

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