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SECULATION OF SECULAR

63-3884 OR



Gregory M. Marks 305-579-0587 marksg@gtlaw.com

January 27, 2003

Department of State Division of Corporations Corporate Filings P.O. Box 6327 Tallahassee, FL 32314

Re: Turnarounds Latin America, LLC

Dear Sir or Madam:

Enclosed for filing with the State of Florida Department of State are the Articles of Organization for Turnarounds Latin America, LLC. Also enclosed is a check for \$125.00 which represents the filing fee.

Please return a stamped "filed" copy of the Articles of Organization (copy enclosed) in the self addressed, stamped envelope provided.

Thank you for your assistance in this regard.

Gregory M

Enclosures

cc: Mr. Peter Gault

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ARTICLES OF ORGANIZATION

OF

TURNAROUNDS LATIN AMERICA, LLC

ARTICLE I - NAME

The name of the Limited Liability Company is TURNAROUNDS LATIN AMERICA, LLC (the "Company").

ARTICLE II - ADDRESS

The mailing address and street address of the principal office of the Company is 4150 NW 25 Way, Boca Raton, FL 33434.

ARTICLE III - REGISTERED AGENT AND OFFICE

The street address of the Company's initial registered office is 4150 NW 25 Way, Boca Raton, FL 33434, and the name of its initial registered agent at such office is Peter Gault.

Peter Gault, Authorized Signor

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ACCEPTANCE OF APPOINTMENT OF REGISTERED AGENT

Having been named as registered agent and to accept service of process for the above named limited liability company at the place designated in these Articles of Organization, the undersigned hereby 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 duties, and is familiar with and accepts the obligations of its position as registered agent as provided for in Chapter 608, Florida Statutes.

Peter Gault

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