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DAVID R. GARCIA ATTORNEY AT LAW

Tel.: (305) 442-9270 Fax: (305) 442-9240

June 4, 2003

Registration Section
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

Re: Formation of MATHESON CAPITAL ADVISORS, LLC

Dear Sir or Madam:

Enclosed find (i) the Articles of Organization of MATHESON CAPITAL ADVISORS, LLC (the "Company") for registration with the Florida Department of State, Division of Corporations and (ii) a check payable to the Florida Department of State in the amount of \$125.00 to cover the filing fee for the Articles of Organization and the Designation of Registered Agent of the Company.

Please send any correspondence relating to the Company to the following:

David R. Garcia, Esq. Gables International Plaza 2655 LeJeune Road, Suite 802 Coral Gables, Florida 33134 Tel. No.: (305) 442-9270

Thank you in advance for your attention to this matter.

Sincerely,

David R. Garcia

Encls. as noted

ARTICLES OF ORGANIZATION

OF

MATHESON CAPITAL ADVISORS, LLC

ARTICLE I

Name

The name of the limited liability company is MATHESON CAPITAL ADVISORS, LLC (the "Company").

ARTICLE II

Address

The mailing address and street address of the principal office of the Company is 5301 Granada Boulevard, Coral Gables, Florida 33146.

ARTICLE III

Registered Agent, Registered Office and Registered Agent's Signature

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

David R. Garcia, Esq. Gables International Plaza 2655 LeJeune Road, Suite 802 Coral Gables, Florida 33134

Having been named as registered agent and to accept service of process for the 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, F.S.

David R Garcia

ARTICLE IV

Management

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

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.

Date: June 4, 2003

David R. Garcia

Authorized Representative