

**Electronic Articles of Organization
For
Florida Limited Liability Company**

**L03000026080
FILED 8:00 AM
July 17, 2003
Sec. Of State**

Article I

The name of the Limited Liability Company is:

CALLAGHAN GLASSMAN & MARGOLIS, L.L.C.

Article II

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

7369 SHERIDAN STREET
201
HOLLYWOOD, FL. 33024

The mailing address of the Limited Liability Company is:

7369 SHERIDAN STREET
201
HOLLYWOOD, FL. 33024

Article III

The purpose for which this Limited Liability Company is organized is:

CERTIFIED PUBLIC ACCOUNTANTS

Article IV

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

GARY J MARGOLIS
7369 SHERIDAN STREET
201
HOLLYWOOD, FL. 33024

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.

Registered Agent Signature: GARY MARGOLIS

Article V

The name and address of managing members/managers are:

Title: MGR
GARY L GLASSMAN
7369 SHERIDAN STREET - SUITE 201
HOLLYWOOD, FL. 33024

Title: MGR
GARY J MARGOLIS
7369 SHERIDAN STREET - SUITE 201
HOLLYWOOD, FL. 33024

Title: MGR
ELIZABETH A CALLAGHAN
7369 SHERIDAN STREET - SUITE 201
HOLLYWOOD, FL. 33024

Article VI

The effective date for this Limited Liability Company shall be:

07/15/2003

Signature of member or an authorized representative of a member

Signature: GARY GLASSMAN

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