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SONDRA J. BEIT Direct Dial: (860)676-3128 E-Mail: sbeit@ldlaw.com

October 21, 2003

VIA UPS

Registration Section Division of Corporations 409 E. Gaines Street Tallahasee, FL 32399

RE: Florida Revenue Recovery, LLC

Dear Sir/Madam:

Enclosed for filing are the Articles of Organization of Florida Revenue Recovery, LLC together with a check in the amount of \$155.00 to cover the following costs:

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

Please forward the certified copy and letter of filing acknowledgment to me at the following address:

> Sondra Beit Levy & Droney, P.C. 74 Batterson Park Road Farmington, CT 06034-0887

If you have any questions regarding the enclosed, please me directly at (860) 676-3128.

Sincerely

Sondra J. Bèi Paralegal

Pond View Corporate Center 74 Batterson Park Road Farmington, CT 06032

P.O. Box 887 Farmington, CT 06034-0887

860.676.3000 P 860.676.3200 F www.ldlave

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TRANSMITTAL LETTER

SUBJECT: Florida Revenue Recovery, LL		
(Name of L	Limited Liability Company)	
		2001
The enclosed Articles of Organization and fee(s)) are submitted for filing.	19 6 C
Please return all corresp	condence concerning this matter to the following	ng: Stephone and a second and a
Sondra J. Beit		200
	(Name of Person)	- Control of the cont
Levy & Droney, PC		
	(Firm/Company)	·
74 Batterson Park Road		
	(Address)	
Farmington, CT 06034-088		
	(City/State and Zip Code)	
For further information concerning this matter, p	olease call:	
Sondra J. Beit	at (860) 676-3128	-
(Name of Person)	(Area Code & Daytime Telephone N	lumber)

STREET ADDRESS:

TO:

Registration Section Division of Corporations

> Registration Section Division of Corporations 409 E. Gaines Street Tallahassee, Florida 32399

MAILING ADDRESS:

Registration Section
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY COMPANY

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The name of the Limited Liability Company is:

Florida Revenue Recovery, LLC

ARTICLE II - Address:

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

	dress:	Mailing Address:
c/o F&L Corp.		c/o F&L Corp.
200 Laura Street		200 Laura Street
Jacksonville, FL 3220	2	Jacksonville, FL 32202
_		tered Office, & Registered Agent's Signature: the registered agent are:
Ta'	&I. Com	
<u> </u>	&L Corp.	Name
-		Name
-	l 00 Laura Street	Name ss (P.O. Box <u>NOT</u> acceptable)
<u>2</u>	l 00 Laura Street	

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..

PEL Corp.

Registered Agent's Signature

Page 1 of 2 (CONTINUED)

ARTICLE IV- Manager(s) or Managing Member(s): The name and address of each Manager or Managing Member is as follows: Name and Address: Title: "MGR" = Manager "MGRM" = Managing Member James R. Crozier, III MGR Northeast Financial Management Associates,LLC 250 State Street; Unit G-2; North Haven, CT 06473 (Use attachment if necessary) NOTE: An additional article must be added if an effective date is requested. REQUIRED SIGNATURE: Signature of a member of an authorized representative of a member.

Filing Fees:

\$100.00 Filing Fee for Articles of Organization

\$ 25.00 Designation of Registered Agent

\$ 30.00 Certified Copy (Optional)

\$ 5.00 Certificate of Status (Optional)

(In accordance wift section 608.408(3), Florida Statutes, the execution of this document constitutes an affirmation under the penalties of perjury

Typed or printed name of signee

that the facts stated herein are true.)

Joseph A. Vitale, Authorized Representative