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SECRETARY OF STATE



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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Board Certified Real Estate Attorney
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December 6, 2004

VIA UPS OVERNIGHT

Florida Department of State
Divisions of Corporations
409 East Gaines Street
Tallahassee, FL 32399

**RE: Amended and Restated Articles of Organization of J&T Associates, LLC
(original document no. L03000050398)**

Dear Sirs:

Pursuant to our representation of J&T Associates, LLC, enclosed please find the Amended and Restated Articles of Organization of J&T Associates, LLC, together with the Acceptance of Registered Agent as executed by registered agent, Timothy Loveless. Also enclosed please find our firm's \$25.00 check representing the requisite filing fee.

Thank you for your assistance concerning this matter. If you have any questions, please do not hesitate to contact me.

Sincerely,

Kevin R. Lottes

KRL:tmh

AMENDED AND RESTATED
ARTICLES OF ORGANIZATION
OF
J&T ASSOCIATES, LLC

FILED

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, for the purpose of amending and restating in its entirety the original Articles of Organization of J&T ASSOCIATES, LLC, a Florida limited liability company, hereby makes, acknowledges, and files the following Amended and Restated Articles of Organization pursuant to the provisions of Section 608.411 Florida Statutes.

ARTICLE I -- NAME

The name of the limited liability company shall be J&T ASSOCIATES, LLC ("Company").

ARTICLE II -- ADDRESS

The mailing address and street address of the initial principal office of the Company shall be 3564 Clark Road, Sarasota, Florida 34231.

ARTICLE III -- DURATION

The Company commenced its existence on December 5, 2003, which is the date that the original Articles of Organization were filed with the Florida Department of State. The Company's existence shall be perpetual unless the Company is earlier dissolved as provided in these Articles of Organization or in the Company's Operating Agreement.

ARTICLE IV -- REGISTERED OFFICE AND AGENT

The name and street address of the registered agent of the Company in the State of Florida are Timothy Loveless, 3564 Clark Road, Sarasota, Florida 34231.

ARTICLE V -- ADMISSION OF NEW MEMBERS

No additional members shall be admitted to the Company except with the unanimous prior written consent of all members and on such terms and conditions as shall be approved by unanimous consent of all members. A member may transfer its interest in the Company only as set forth in the Operating Agreement of the Company.

ARTICLE VI -- WITHDRAWAL OF MEMBERS

A member of the Company may withdraw from the Company upon the unanimous prior consent of all the nonwithdrawing members of the Company.

ARTICLE VII -- TERMINATION OF EXISTENCE

The Company shall be dissolved upon the occurrence of events specified in the Company's Operating Agreement.

FILED

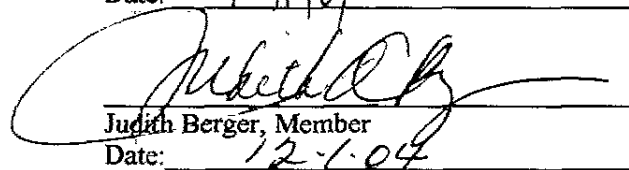
ARTICLE VIII -- MANAGEMENT

The Company shall be managed by a Manager or Managers in accordance with an Operating Agreement adopted by the members for the management of the business and affairs of the Company. As of the date of these Amended and Revised Articles of Organization, the sole managers of the Company are Timothy Loveless and Dennis G.C. Gorman. The Operating Agreement may contain any provisions for the regulation and management of the affairs of the Company not inconsistent with law or these articles of organization.

IN WITNESS WHEREOF, the undersigned, being all of the members of J&T ASSOCIATES, LLC has made and approved these Amended and Restated Articles of Organization on this 1 day of Dec, 2004.



Timothy Loveless, Member
Date: 12-11-04



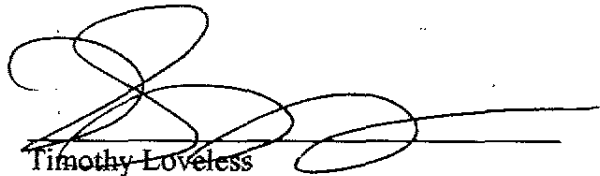
Judith Berger, Member
Date: 12-1-04

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CLERK OF STATE
TALLAHASSEE, FLORIDA

ACCEPTANCE OF REGISTERED AGENT

The undersigned, being the person named in the articles of organization of J&T ASSOCIATES, LLC, as the registered agent of this limited liability company, hereby consents to accept service of process for the above stated company at the place designated in the articles of organization, and 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 accept the obligations of the position of registered agent.

Date: 12/1, 2004


Timothy Loveless