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SEGEL, GOLDMAN, MAZZOTTA & SIEGEL, P.C.

Attorneys and Counselors at Law

9 WASHINGTON SQUARE ALBANY, NEW YORK 12205

TELEPHONE: (518) 452-0941 FAX: (518) 452-0417

Paul J. Goldman pgoldman@sgmalbany.com

December 3, 2003

By Federal Express

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

Northwoods of Florida, LLC, a Florida limited liability company Re:

Dear Sir/Madam:

In connection with the above referenced, enclosed please find the original Articles of Organization for filing with the Florida Secretary of State and our firm check in the amount of

\$160.00 payable to Division of Corporations, for filing fees, designation of registered agent, certified copy and certificate of status. Please expedite the processing of this request as we need same filed as soon as possible. Once filed, please provide us with the filing receipt, certificate of status and a certified copy.

Thank you for your attention to this matter. If you have any questions or comments, please do not hesitate to contact me. I am,

Very truly yours,

SEGEL, GOLDMAN, MAZZOTTA & SIEGEL, P.C.

PJG/mml Enc.

ARTICLES OF ORGANIZATION OF NORTHWOODS OF FLORIDA, LLC

Under Chapter 608 of the Florida Statute

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SECRETARY CONTRACT
TALLAHASSEE, FLORIG

THE UNDERSIGNED, being a natural person of at least eighteen (18) years of age and acting as the organizer of the limited liability company (the "Company") hereby being formed under Chapter 608 of the Florida Statute, certifies that:

ARTICLE ONE: The name of the Company is NORTHWOODS OF FLORIDA. LLC.

ARTICLE TWO: The mailing address and street address of the principal office of the Company is c/o Posner & Volper Company, 131 Union Street, Poughkeepsie, New York 12601.

ARTICLE THREE: The name and Florida street address of the Company's registered agent is:

Lawrence R. Posner c/o Sandalwood Apartments 6501 Highway 98 West Pensacola. Florida 32502

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 property 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.

Registered Agent's Signature

ARTICLE FOUR: The name and address of the sole Managing Member is:

Lawrence R. Posner
c/o Posner & Volper Company
131 Union Street
Poughkeepsie, NY 12601

IN WITNESS WHEREOF, I have subscribed this certificate and do hereby affirm the foregoing as true under the penalties of perjury, this 3rd day of December, 2003.

Paul J. Goldman, Authorized Representative

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