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TALLAHASSEE, FLORIDA

**J E L Sales LLC
16850-112 Collins Avenue - #317
Sunny Isles Beach, FL 33160**

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

Re: J E L Sales, LLC

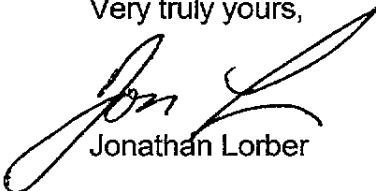
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Gentlemen:

Enclosed please find the Articles of Organization for J E L Sales LLC and a check in the amount of \$155.00 to cover the filing of these articles.

Please return all correspondence concerning this matter to the above address.

Very truly yours,



Jonathan Lorber

Enc.

**ARTICLES OF ORGANIZATION
OF
J E L Sales LLC**

The undersigned, for the purpose of forming a limited liability company under the Florida Limited Liability Company Act, pursuant to Chapter 608 of the Florida Statutes, hereby makes, acknowledges and filed the following Articles of Organization (the "Articles").

ARTICLE I - NAME

The name of the limited liability company shall be:

J E L Sales LLC (the "Company")

ARTICLE II - ADDRESS

The mailing address of the Company is:

16850-112 Collins Avenue - #317
Sunny Isles Beach, FL 33160

ARTICLE III - DURATION

The Company shall commence its existence on the date the Articles are filed with the Florida Department of State. The Company's existence shall be perpetual, unless the Company is earlier dissolved as provided in the Operating Agreement.

ARTICLE IV - PURPOSE

The limited liability company is organized for the purpose of transacting any and all lawful business permitted under the laws of the United States and the State of Florida.

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ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of the limited liability company is 16850-112 Collins Avenue - #317, Sunny Isles Beach, FL 33160 and the name of the limited liability company's initial registered agent at that address is Jonathan Lorber.

ARTICLE VI - MANAGEMENT

The Company is to be managed by one or more managers, as set forth in accordance with the Operating Agreement, and is therefore, a manager managed company. The Operating Agreement may contain any provisions for the regulation and management of the business and the affairs of the Company, not inconsistent with Florida law or the Articles.

ARTICLE X - AMENDMENTS

The Articles may be amended only by unanimous consent of the members.

The undersigned representative, for the purpose of forming a limited liability company under the laws of the State of Florida, has executed these articles of Organization this 12 day of February, 2004.

J E L Sales LLC


Jonathan Lorber
Authorized Representative

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TALLAHASSEE, FLORIDA

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for the limited liability company named above, at the place designated in this certificate, I agree to act in that capacity, to comply with the provisions of the Florida Limited Liability Company Act, and am familiar with and accept the obligations of the position.



Jonathan Lorber
Registered Agent

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TALLAHASSEE, FLORIDA

STATE OF FLORIDA)
)
COUNTY OF BROWARD) ss:

Before me, a notary public authorized to take acknowledgment in the state and county set forth above, personally appeared Jonathan Lorber known to me and known by me to be the person who executed the foregoing articles of Organization, and he/she acknowledged before me that he/she executed the articles of Organization.

In witness whereof, I have here to set my hand and seal in the state and county aforesaid this 12 day of February, 2004.



Notary Public



Patricia Miller
Commission # CC 956188
Expires July 20, 2004
Bonded Thru
Atlantic Bonding Co., Inc.