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February 18, 2004

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

Re: Nakamura & Tra, LLC

Dear Sir/Madam:

Enclosed for filing with the Florida Division of Corporations (the "Division") are an executed original and one copy of the Articles of Organization of Nakamura & Tra, LLC, as well as an acceptance to serve as Registered Agent. Enclosed is a check in the amount of \$155.00 representing the filing fee for the Articles of Organization (\$100.00), Designation of Registered Agent (\$25.00), and for one Certified Copy of the Articles of Organization (\$30.00). After recording the Articles, please return the documents to the undersigned at 5415 Mariner Street, Suite 215, Tampa, Florida 33609.

Sincerely,



Glenn A. Nakamura, C.P.A.

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TALLAHASSEE, FLORIDA

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Enclosures
cc: Nakamura & Tra, LLC

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ARTICLES OF ORGANIZATION

OF

NAKAMURA & TRA, LLC

The undersigned authorized representative does hereby certify that the persons so identified have associated themselves together for the purpose of forming a limited liability company under the laws of the State of Florida.

ARTICLE I

NAME

The name of the limited liability company shall be:

Nakamura & Tra, LLC

ARTICLE II

PERIOD OF DURATION

The period of duration of the limited liability company shall be from the date of filing until the dissolution of the limited liability company by law or by regulations adopted by members of the limited liability company.

ARTICLE III

PURPOSES

The limited liability company may engage in the transaction of any or all lawful business for which limited liability companies may be formed under the laws of the State of Florida.

ARTICLE IV

GENERAL POWERS

The limited liability company shall have the power to:

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(a) Purchase, take, receive, lease or otherwise acquire, own, hold, improve, use or otherwise deal in or with real or personal property, or an interest in real or personal property of any legal or equitable property, wherever situated.

(b) Sell, convey, mortgage, pledge, create a security interest in, lease, exchange, transfer or otherwise dispose of all or any part of its property or assets.

(c) Purchase, take receive, subscribe for, or otherwise acquire, own, hold, vote, use, employ, sell, convey, mortgage, lend, pledge or otherwise dispose of, use or deal in or with:

(i) Shares or other interests in or obligations of other foreign or domestic limited liability companies, domestic or foreign corporations, associations, general or limited partnerships or individuals; or

(ii) Direct or indirect obligations of the United States or any other government, state, territory, governmental district or municipality, or any instrumentality thereof.

(d) Make contracts or guarantees, or incur liabilities; borrow money at such rate of interest as the limited liability company may determine; issue its notes, bonds, or other obligations; or secure any of its obligations by mortgage or pledge of all or any part of its property, assets, franchises or income.

(e) Lend money for any lawful purpose, invest or reinvest its funds, or take and hold real or personal property as security for the payment of funds so loaned or invested.

(f) Conduct its business, carry on its operations and have offices, and exercise the powers granted by Florida law, within or without the State of Florida.

(g) Elect or appoint managers and agents, define their duties, and fix their compensation.

(h) Make and alter regulations not inconsistent with these Articles of Organization or the laws of the State of Florida.

(i) Make donations to the public welfare or for charitable, scientific or educational purposes.

(j) Indemnify a member or manager or any other person to the same extent as a corporation may indemnify any of the directors, officers, employees, or agents of the

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corporation against expenses actually and reasonably incurred by him or it in connection with the defense of an action, suit or proceeding, whether civil or criminal, in which he or it is made a party.

- (k) Cease its activities and surrender its Certificate of Organization.
- (l) Have and exercise all powers necessary or convenient to effect any or all of the purposes for which the limited liability company is organized.
- (m) Transact any lawful business which the members or managers find to be in aid of governmental policy.
- (n) Pay pensions and establish pension plans, profit-sharing plans and other incentive plans for any or all of its managers and employees.
- (o) Be a promoter, incorporator, general partner, limited partner, member, associate, or manager of any corporation, partnership, limited partnership, limited liability company, joint venture, trust, or other enterprise.
- (p) Sue or be sued, or complain or defend, in its name.
- (q) Have and exercise all other powers necessary or convenient to effect its purposes.

ARTICLE V
ADDRESS AND PLACE OF BUSINESS

The mailing address and the principal office in Florida for the limited liability company is 5415 Mariner Street, Suite 215, Tampa, Florida 33609.

ARTICLE VI
MANAGING MEMBERS

The name and mailing address of each Managing Member of the limited liability company are:

<u>Title</u>	<u>Name and Address</u>
Managing Member:	Glenn A. Nakamura, C.P.A., P.A. Glenn A. Nakamura, President

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NAKAMURA & TRA, LLC
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5415 Mariner Street, Suite 215
Tampa, Florida 33609

Managing Member: Thuy N. Tra, C.P.A., P.A.
Thuy N. Tra, President
5415 Mariner Street, Suite 215
Tampa, Florida 33609

**ARTICLE VII
REGISTERED OFFICE AND REGISTERED AGENT**

The street address of the limited liability company's initial registered office in Florida is 5415 Mariner Street, Suite 215, Tampa, Florida 33609, and the name of its initial registered agent is Glenn A. Nakamura.

**ARTICLE VIII
MANAGEMENT**

All powers of the limited liability company shall be exercised by or under the authority of, and the business and affairs of the limited liability company shall be managed by or under the direction of the managing member of the limited liability company (the "Manager"), and the limited liability company is, therefore, a manager-managed company.

**ARTICLE IX
CONTINUITY OF BUSINESS**

Upon the death, retirement, resignation, expulsion, bankruptcy or dissolution of a member or the occurrence of any other event which terminates the continued membership of a member in the limited liability company, the business of the limited liability company shall cease and the limited liability company shall be dissolved unless the business of the limited liability company is continued by the unanimous consent or agreement of the remaining members.

**ARTICLE X
RESTRICTIONS ON MEMBERSHIP**

No new members shall be admitted to the limited liability company without the unanimous prior consent of the existing members. Contributions required of a new

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member shall be determined by the Manager as of the time of the admission of the new member to the limited liability company. A member's interest in the limited liability company may not be sold or otherwise transferred except with the unanimous consent of the members, or in accordance with the regulations and/or agreement, if any, between the members of the limited liability company. Additional restrictions and conditions on membership may be set forth in regulations adopted by the members.

ARTICLE XI
REGULATIONS

The members of the limited liability company shall adopt regulations which shall also act as the operating agreement of the limited liability company pertaining to regulation, management and affairs of the limited liability company, provided that such regulations shall not be inconsistent with these Articles of Organization or with the laws of the State of Florida. The regulations shall be repealed or altered only by the members of the limited liability company, in the manner now or hereafter prescribed in the regulations of the limited liability company consistent with the laws of the State of Florida.

ARTICLE XII
ACKNOWLEDGMENT

The members of the limited liability company, through their undersigned authorized representative, do hereby certify that the foregoing constitutes the proposed Articles of Organization of Nakamura & Tra, LLC. The Articles of Organization may be amended from time to time by the unanimous agreement or consent of the members, in the manner now or hereafter prescribed in the regulations of the limited liability company consistent with the laws of the State of Florida.

IN WITNESS THEREOF, the undersigned has executed these Articles of Organization this 18 day of February, 2004.

Glenn A. Nakamura
GLENN A. NAKAMURA, as authorized
Representative of the members of
Nakamura & Tra, LLC

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ACCEPTANCE BY REGISTERED AGENT

Having been named as registered agent and to accept service of process for Nakamura & Tra, LLC, at the place designated in this certificate, I hereby accept 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.

Executed this 18 day of February, 2004.


GLENN A. NAKAMURA

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TALLAHASSEE, FLORIDA

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