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CORPORATION SERVICE COMPANY™

ACCOUNT NO. : 072100000032

REFERENCE : 505752 4355221

AUTHORIZATION : *Patricia Piggett*

COST LIMIT : \$ 155.00

ORDER DATE : March 18, 2004

ORDER TIME : 11:14 AM

ORDER NO. : 505752-005

CUSTOMER NO: 4355221

CUSTOMER: Lisa N. Thompson, Esq.
Collins Brown Caldwell
Barkett & Garavaglia
756 Beachland Boulevard

Vero Beach, FL 32963

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DOMESTIC FILING

NAME: WHISPERING PALMS OPERATING
GROUP, LLC

EFFECTIVE DATE:

____ ARTICLES OF INCORPORATION
____ CERTIFICATE OF LIMITED PARTNERSHIP
XX ARTICLES OF ORGANIZATION

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX CERTIFIED COPY
____ PLAIN STAMPED COPY
____ CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Darlene Ward - EXT. 2935

EXAMINER'S INITIALS: _____

ARTICLES OF ORGANIZATION
OF
WHISPERING PALMS OPERATING GROUP, LLC

A Florida Limited Liability Company

The undersigned being authorized to execute and file these articles hereby
certify that:

ARTICLE I

NAME

The name of the limited liability company shall be **WHISPERING PALMS
OPERATING GROUP, LLC.**

ARTICLE II

ADDRESS

The mailing address and street address of the principal office of this limited
liability company shall be:

756 Beachland Boulevard
Vero Beach, Florida 32963
County of Indian River, State of Florida.

ARTICLE III

**REGISTERED AGENT, REGISTERED OFFICE
& REGISTERED AGENT SIGNATURE**

The name and the Florida street address of the registered agent are:

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Lisa N. Thompson, Esq.
Collins, Brown, Caldwell, Barkett and Garavaglia, Chartered
756 Beachland Boulevard
Vero Beach, Florida 32963

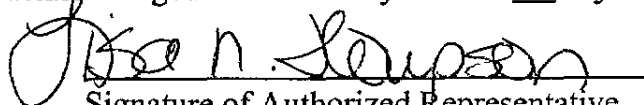
ARTICLE IV

MANAGEMENT

This limited liability company shall be managed by a manager or managers, and
is, therefore, a manager - managed company

*In accordance with Section 608.408(3), Florida Statutes, the execution of this
document constitutes an affirmation under the penalties of perjury that the facts stated herein
are true.*

IN WITNESS WHEREOF, I have signed these Articles of Organization as an
authorized representative of a member and acknowledged them to be my act this 17th day of
March, 2004.


Signature of Authorized Representative
Collins, Brown, Caldwell, Barkett
& Garavaglia, Chartered

STATEMENT ACCEPTING APPOINTMENT AS REGISTERED AGENT

I hereby accept the designation as registered agent to accept service of process for the above stated limited liability company at the place designated in this statement. 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 under Chapter 608, Florida Statutes.

(In accordance with section 608.408(3), Florida Statutes, the execution of this statement constitutes an affirmation under the penalties of perjury that the facts stated herein are true.)


Signature of Registered Agent

Lisa N. Thompson
Typed or printed name of signee

Filing Fee: \$100.00 for Articles of Organization
\$25.00 for Designation of Registered Agent