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Law Offices of Jeffrey B. Kahn, P.A.

WWW.KAHNTAXATTORNEY.COM

JEFFREY B. KAHN, LL.M.(TAX) BOARD CERTIFIED TAX LAW

REPLY TO: CORAL SPRINGS

E-MAIL; JKAHN@ATTORNEY-CPA,COM

CORAL SPRINGS OFFICE:

3300 University Drive, Suite 711 Coral Springs, Florida 33065

TELEPHONE: 954-757-6100 FACSIMILE: 954-757-6110

BOYNTON BEACH OFFICE:

2500 QUANTUM LAKES DRIVE, SUITE 203

BOYNTON BEACH, FLORIDA 33426

TELEPHONE: 561-853-2103 FACSIMILE: 561-853-2199

March 11, 2004

VIA FEDERAL EXPRESS

Florida Department of State Division of Corporations 409 E. Gaines Street Tallahassee, FL 32399

Re: 23442-403 GABLES, LLC

Dear Sir/Madam:

I am enclosing the Articles Of Organization for the above referenced limited liability company to be filed with the Department of State.

Also enclosed is a check made payable to the Department of State in the amount \$155.00 covering the filing fees for the above and the cost of a certified copy of Articles Of Organization.

Please return the certified copy and proof of filing to me at the address in Coral Springs indicated above.

If you have any questions, please do not hesitate to contact me.

Very truly yours.

leffrey P Kahn

Encl.

SECRETARY OF STATE

ARTICLES OF ORGANIZATION OF 23442-403 GABLES, LLC a Florida Limited Liability Company

ARTICLE I NAME

The name of the limited liability company is:

23442-403 GABLES, LLC

ARTICLE II ADDRESS

The mailing address and street address of the principal office of the limited liability company

is:

3860 N. Powerline Road, Suite 200 Pompano Beach, FL 33073

ARTICLE III DURATION

The period of duration for the limited liability company shall begin on the date of filing these. Articles of Organization with the Florida Secretary of State and shall have a perpetual existence and duration, until terminated in accordance with applicable law.

ARTICLE IV MEMBERS' RIGHTS TO CONTINUE BUSINESS

The remaining members of the limited liability company may, pursuant to the vote of members possessing a majority of membership interests in the limited liability company, continue the business on 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.

ARTICLE V INITIAL REGISTERED OFFICE AND AGENT

The name and street address of the limited liability company's initial registered agent are listed below:

Jeffrey B. Kahn, Esq.

3300 University Drive, Suite 711 Coral Springs, Florida 33065

IN WITNESS WHEREOF, the undersigned has executed these Articles of Organization this day of March, 2004.

Jeffrey B. Kahn, Esq.

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

CERTIFICATE OF ACCEPTANCE BY REGISTERED AGENT

Pursuant to the provisions of the Florida Limited Liability Company Act, the undersigned submits the following statement in accepting the designation as registered agent of **23442-403 GABLES, LLC**, a Florida limited liability company (the "Company"), in the Company's Articles of Organization:

Having been named as registered agent and to accept service of process for the Company at the registered office designated in the Company's articles of organization, the undersigned 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 the undersigned is familiar with and accepts the obligations of his position as registered agent.

IN WITNESS WHEREOF, the undersigned has executed this Certificate this day of March, 2004.

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Jeffrey B. Káhn, Esq.