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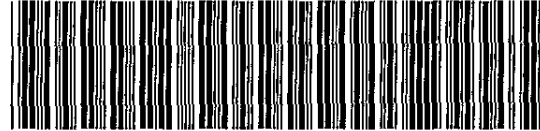
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CORPORATION SERVICE COMPANY

ACCOUNT NO. : 072100000032

REFERENCE : 636726 10071A

AUTHORIZATION : *Patricia Piquero*

COST LIMIT : \$ 125.00

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ORDER DATE : May 11, 2004

ORDER TIME : 11:27 AM

ORDER NO. : 636726-005

CUSTOMER NO: 10071A

CUSTOMER: Richard I. Kroop, Esq
Kroop & Scheinberg, P.a.

Suite C-1, South Bay Club
800 West Avenue
Miami Beach, FL 33139

DOMESTIC FILING

NAME: V & R SOLUTIONS LLC

EFFECTIVE DATE:

ARTICLES OF INCORPORATION
CERTIFICATE OF LIMITED PARTNERSHIP
XX ARTICLES OF ORGANIZATION

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

CERTIFIED COPY
XX PLAIN STAMPED COPY
CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Darlene Ward - EXT. 2935

EXAMINER'S INITIALS: _____

ARTICLES OF ORGANIZATION

OF

V & R SOLUTIONS LLC

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04 MAY 11 PM 4:23
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

ARTICLE I: NAME OF LIMITED LIABILITY COMPANY

The name of the Company shall be V & R SOLUTIONS, LLC.

ARTICLE II: PURPOSE

The purpose for which this Limited Liability Company is organized to engage in any lawful activity or to transact any lawful business for which limited liability companies may be organized pursuant to the Florida Limited Liability Company Act, Chapter 608, Florida Statutes, as amended.

ARTICLE III: PRINCIPAL OFFICE

The principal office and mailing address of the Company is 100 PALM HARBOR PARKWAY #15 PALM COAST, FLORIDA 32137

ARTICLE IV: TERM OF EXISTENCE

The Company shall commence its existence on the date these Articles of Organization are filed with the Florida Department of State. The Company shall exist perpetually.

ARTICLE V: REGISTERED OFFICE AND AGENT

The address of the initial registered office of the Company in the State of Florida is KROOP & SCHEINBERG P.A. 800 WEST AVE. Suite C-1 Miami Beach, Florida. 33139

ARTICLE VI: MANAGEMENT

The Company shall be managed by a manager in accordance with regulations adopted for the management of the business and affairs of the Company. These regulations may contain any provisions for the regulation and management of the affairs of the Company not inconsistent with law or these Articles of Organization. The Initial Manager is VITALY LEVENTHAL

ARTICLE VII: SIGNATORY

The name and address of the persons signing these Articles of Organization are:

VITALY LEVENTHAL
RACHEL KALMANSON
100 PALM HARBOR PARKWAY
15
PALM COAST FLORIDA 32137

IN WITNESS WHEREOF, the undersigned Signatories executed these Articles of Organization this 10 day of May, 2004.

Vitaly Leventhal
VITALY LEVENTHAL

Rachel Kalmanson
RACHEL LEVENTHAL
KALMANSON

STATE OF FLORIDA
COUNTY OF MIAMI-DADE

I HEREBY CERTIFY that on this 10 day of MAY, 2004, before me, an officer duly authorized to administer oaths and take acknowledgments, personally appeared VITALY LEVENTHAL AND RACHEL LEVENTHAL known to me to be the persons described herein and who executed the foregoing instrument, who acknowledged before me that they executed the same, who are personally known to me, or () who has produced _____ as identification, and who did take an oath.

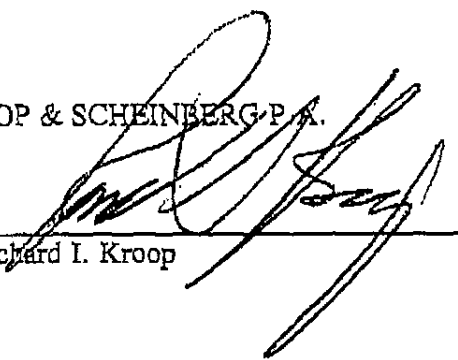
[Signature]
Notary Public, State of Florida

REGISTERED AGENT'S ACCEPTANCE

The undersigned, named as the registered agent in Article V of these Articles of Organization, hereby accepts the appointment as such registered agent, and acknowledges that it is familiar with and accepts the obligations imposed upon registered agents under the Florida Limited Liability Company Act, Chapter 608, Florida Statutes, as amended.

KROOP & SCHEINBERG P.A.

by


Richard I. Kroop