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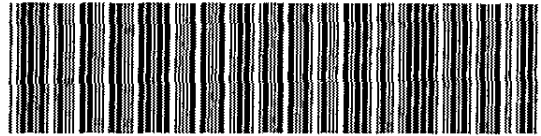
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GENE R. SOLOMON
Certified Public Accountant

1342 Colonial Boulevard
Suite 11
Fort Myers, Florida 33907
Telephone: (239) 939-5303
Fax: (239) 939-1398
E-mail: grsolo@earthlink.net

May 18, 2004

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

Dear Sir or Madam:

Enclosed please find the following documents to be recorded by the Florida Division of Corporations:

1. Articles of Organization for Dolphin By The Sea, LLC;
2. Check enclosed for \$155.00 to cover the filing fee, registered agent fee and certified copy fee.
3. Copy of the Articles of Organization to be certified and returned to my office.

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TALLAHASSEE, FLORIDA

If you have any questions on the enclosed, please contact me.

Very truly yours,



Gene R. Solomon, C.P.A.

GRS:kmz

Enclosures

Cc: Harry M. Lowell
Bill Hughes.

**ARTICLES OF ORGANIZATION
OF
Dolphin By The Sea, LLC**

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

ARTICLE 1. NAME

The name of the limited liability company shall be Dolphin By The Sea, LLC ("company").

ARTICLE II. ADDRESS

The mailing address and street address of the principal office of the company shall be 12995 South Cleveland Avenue, PBS #34, Fort Myers, Florida 33907.

ARTICLE III. DURATION

The company shall commence its existence on the date these articles of organization are filed by the Florida Department of State. The company's existence shall be perpetual, unless the company is earlier dissolved as provided in these articles of organization.

ARTICLE IV. REGISTERED OFFICE AND AGENT

The name and street address of the registered agent of the company in the state of Florida is

Harry M. Lowell
PBS #34
12995 South Cleveland Avenue
Fort Myers, Florida 33907

ARTICLE V. ADMISSION OF NEW MEMBERS

No additional members shall be admitted to the company except with the unanimous written consent of all the members of the company and on such terms and conditions as shall be determined by all the members. A member may transfer his or her interest in the company as set forth in the regulations of the company, but the transferee shall have no right to participate in the management of the business and affairs of the company or become a member unless all the other members of the company, other than the member proposing to dispose of his or her interest, approve of the proposed transfer by unanimous written consent.

ARTICLE VI. TERMINATION OF EXISTENCE

The company shall be dissolved on the death, bankruptcy, or dissolution of a member or manager, or on the occurrence of any other event that terminated the continued membership of a member in the company, unless the business of the company is continued by the consent of all the remaining members, provided there are at least two remaining members.

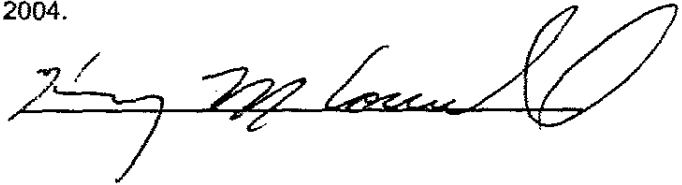
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ARTICLE VII. – MANAGEMENT

The company shall be managed by a manager in accordance with regulations adopted by the members 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 name and address of the initial manager of the company is

Harry M. Lowell
PBS #34
12995 South Cleveland Avenue
Fort Myers, Florida 33907

IN WITNESS WHEREOF, the undersigned organizer has made and subscribed these Articles of Organization at Fort Myers, Florida on May 18, 2004.

A handwritten signature in black ink, appearing to read "Harry M. Lowell", is written over a horizontal line.

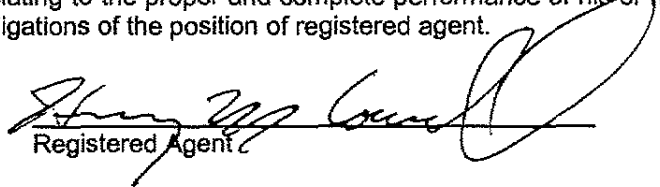
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ACCEPTANCE OF REGISTERED AGENT

The undersigned, being the person named in the articles of organization of Dolphin By The Sea, LLC, as the registered agent of this limited liability company, hereby consents to accept service of process for the above stated company at the place designated in the articles of organization, and 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 or her duties, and is familiar with and accepts the obligations of the position of registered agent.


Registered Agent

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