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ATTORNEYS AT LAW

CODY W. WATERS DIRECT DIAL: 813-222-1129 CWATERS@FOWLERWHITE.COM

ESTABLISHED 1943

May 20, 2004

Florida Department of State Division of Corporations Corporate Filings Post Office Box 6327 Tallahassee, FL 32314

Re:

S and G Golf, LLC

Dear Sir/Madam:

Enclosed please find the following:

- 1) Certificate of Conversion of S and G Golf, a Florida general partnership, into S and G Golf, LLC.
 - 2) Articles of Organization of S and G Golf, LLC.
- 3) Check made payable to the Department of State for \$180, which covers the filing fees as follows:

Certificate of Conversion	\$ 25.00
Articles of Organization	\$125.00
Certified Copy of Records	\$ <u>30.00</u>
,	\$180.00

Please file the enclosed documents and return a certified copy for our records.

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

Best Regards,

Cody Maters

CWW/sdc Enclosures

cc:

Mr. Gilbert Ellis (w/encls.) Tom Bellante, CPA (w/encls.)

FOWLER WHITE BOGGS BANKER P.A.

CERTIFICATE OF CONVERSION

OF

S AND G GOLF

INTO

S AND G GOLF, LLC

To the Secretary of State of the State of Florida

The following Certificate of Conversion is executed for the purpose of converting S AND G GOLF, a Florida general partnership (the "Partnership"), into S AND G GOLF, LLC, a Florida limited liability company pursuant to Section 608.439 F.S.

- 1. The Partnership was formed in Florida on March 4, 2004.
- 2. This entity, which was named S AND G GOLF, a Florida general partnership, immediately prior to the filing of this Certificate of Conversion and the attached Articles of Organization, will hereafter be named S AND G GOLF, LLC.
- 3. The effective date of the Conversion shall be the date on which this Certificate of Conversion and the attached Articles of Organization of S AND G GOLF, LLC are filed with the Florida Secretary of State.

Executed, pursuant to Section 608.408 F.S. on May 20, 2004.

MEMBERS

Gilbert Ellis, Member

Shawn Gordon, M.D., Member

ARTICLES OF ORGANIZATION OF S AND G GOLF, LLC

I hereby file these Articles of Organization as an authorized representative of the limited liability company to be formed pursuant to these Articles of Organization and the laws of the State of Florida.

ARTICLE I NAME

The name of the limited liability company to be formed hereunder is "S AND G GOLF, LLC".

ARTICLE II MAILING ADDRESS AND STREET ADDRESS

The mailing address and the street address of the principal office of the limited liability company is 12608 Wood Ibis Way, Tampa, Florida 33624.

ARTICLE III REGISTERED OFFICE AND REGISTERED AGENT

The street address of the limited liability company's initial registered office in Florida is East Kennedy Blvd., Suite 1700; Tampa, FL 33602, and the name of its initial registered agent is Cody W. Waters.

ARTICLE IV MANAGEMENT

The limited liability company is a manager-managed company.

IN WITNESS THEREOF, the undersigned have executed these Articles of Organization this 20th day of May, 2004.

Cody W. Waters, Authorized Representative

ACCEPTANCE BY REGISTERED AGENT

Having been appointed the registered agent of S and G Golf, LLC, the undersigned accepts such appointment, agrees to act in such capacity and accepts the obligations proposed by Florida Statutes Section 608.415 and is herewith simultaneously designated as registered agent.

Executed this 20th day of May, 2004.

Cody W. Waters

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