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(Requestor's Name)

(Address)

(Address)

(City/State/Zip/Phone #)

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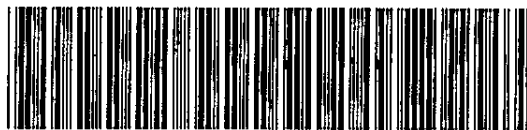
(Business Entity Name)

(Document Number)

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Master of Laws in Taxation

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May 21, 2004

Federal Express #791848426321

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

Re: JPC Management, LLC

Dear Sir or Madam:

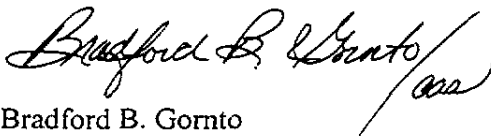
Enclosed are the original and one copy of the proposed Articles of Organization for the above-named limited liability company.

I would appreciate your filing these documents upon receipt and forwarding one certified copy of the Articles of Organization to me by U.S. Mail on the date of filing.

I have enclosed a check in the amount of \$155.00 for all costs, including filing fees.

Thank you for your assistance in this matter.

With kindest regards,



Bradford B. Gornito
BBG:cs
Enclosures

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ARTICLES OF ORGANIZATION
of
JPC MANAGEMENT, LLC
A Florida Limited Liability Company

ARTICLE 1
NAME

The name of this limited liability company is JPC Management, LLC.

ARTICLE 2
PERIOD OF DURATION

The period of duration of this limited liability company is perpetual. The date with which the existence of this limited liability company begins shall be May 24, 2004.

ARTICLE 3
PURPOSE

The purpose for which this limited liability company is organized is to engage in any or all lawful acts or activities in which limited liability companies may engage under the Florida Limited Liability Company Act or under the laws of any other jurisdictions in which the company may conduct business. This limited liability company shall be authorized to conduct and transact any business and engage in any activity that is either lawfully authorized or not prohibited by law and, by way of illustration and not limitation, to invest the funds of this limited liability company in real estate, mortgages, stocks, bonds or any other type of investments, and to own real and personal property necessary or appropriate for the conduct or transaction of any such business or activity; to do anything necessary and proper for the accomplishment or furtherance of any of the purposes of this limited liability company enumerated in these articles of organization or any amendment thereof, and to do any act necessary or incidental to the protection and benefit of this limited liability company; and in general, either alone or in association with other limited liability companies, corporations, partnerships, individuals, or other entities, to carry on any lawful pursuit necessary or incidental to the accomplishment or furtherance of the purposes of this limited liability company.

ARTICLE 4
PRINCIPAL OFFICE

The mailing address and street address of the principal office this limited liability company are as follows:

Mailing address: 151 S. Halifax Drive
Ormond Beach, FL 32176

Street address: 151 S. Halifax Drive
Ormond Beach, FL 32176

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ARTICLE 5
REGISTERED AGENT; REGISTERED OFFICE

The name and street address of the initial registered agent of this limited liability company in the State of Florida are as follows:

Name: James S. Cook
Street Address: 151 S. Halifax Drive
Ormond Beach, FL 32176

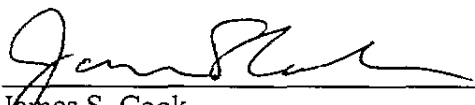
ARTICLE 6
MANAGEMENT

The limited liability company is to be managed by its Manager and is therefore a manager managed company. The name and address of the initial manager are as follows:

Name: James S. Cook
Address: 151 S. Halifax Drive
Ormond Beach, FL 32176

EXECUTION

The undersigned member of this limited liability company executes these articles of organization this 21st day of May, 2004.


James S. Cook

STATEMENT OF ACCEPTANCE OF
APPOINTMENT AS REGISTERED AGENT

Having been appointed as registered agent for the above named limited liability company at the street address stated in the foregoing articles of organization, I hereby accept such appointment. I further state that I am familiar with and accept the obligations of that position.

Dated May 21, 2004


James S. Cook

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