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TRANSMITTAL LETTER

May 24, 2004

Registration Section Division of Corporation Post Office Box 6327 Tallahassee, FL 32314

Subject: C & N Squared LLC

Enclosed is an original and two (2) copies of the articles of organization for the following limited liability company.

C & N Squared LLC

Payment of \$125.00 is enclosed made payable to the Florida Department of State to cover the filing fee and designation of registered agent.

FROM:

Nancy Zirbel 1330 Stevens Avenue DeLand, FL 32720

ARTICLES OF ORGANIZATION FOR C & N Squared LLC

ARTICLE I - NAME

The name of the Limited Liability Company is:

C & N Squared LLC

ARTICLE II - ADDRESS

The mailing address and street address of the principal office of the Limited Liability Company is:

1330 Stevens Avenue DeLand, FL 32720 Attn: Nancy Zirbel

ARTICLE III – REGISTERED AGENT, REGISTERED OFFICE & REGISTERED AGENT'S SIGNATURE

The name and the Florida street address of the registered agent are:

Ms. Nancy Zirbel 1330 Stevens Avenue DeLand, FL 32720

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this certificate. I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent as provided for in Chapter 608, F.S.

Nancy Zirbel

ARTICLE IV - MANAGEMENT

The Limited Liability Company is to be managed by a manager and the name and the address of such manager is:

The same

Nancy Zirbel 1330 Stevens Avenue DeLand, FL 32720

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

Mancy Zirbel
Nancy Zirbel