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DAVID P. JOHNSON

ATTORNEY AND COUNSELOR AT LAW 2201 RINGLING BOULEVARD SUITE 104

SARASOTA, FLORIDA 34237

MEMBER OF FLORIDA AND MICHIGAN BARS

CERTIFIED PUBLIC ACCOUNTANT

CHARTERED LIFE UNDERWRITER

CHARTERED FINANCIAL CONSULTANT

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BOARD CERTIFIED TAX LAWYER

BOARD CERTIFIED WILLS, TRUSTS & ESTATES LAWYER

August 17, 2004

Registration Section Division of Corporations Post Office Box 6327 Tallahassee, Florida 32314

RE: ARTICLES OF ORGANIZATION OF ABREU, LLC

Enclosed are the Articles of Organization of the limited liability company of ABREU, LLC along with a check in the amount of \$160.00 (\$100 filing fee, \$25 designation of resident agent fee, \$30 certified copy fee and \$5.00 certificate of status fee).

Please return all correspondence concerning this matter to this office.

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

Very truly yours,

David J- Ahron (NH) 2 1850 15 19 PH 1: 23

Enclosures DPJ:nlh

ARTICLES OF ORGANIZATION OF ABREU, LLC

The undersigned, for the purpose of forming a limited liability company under the Florida Limited Liability Company Act, F.S. Chapter 608, hereby make, acknowledge, and the following Article of Organization.

ARTICLE I

The name of the limited liability company shall be ABREU (the "Limited Liability Company").

ARTICLE II

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

Principal Office Address

Mailing Address

10321 Alameda Alma Road Clermont, Florida 34711 10321 Alameda Alma Road Clermont, Florida 34711

ARTICLE III

The name and street address of the registered agent of the Limited Liability Company in the State of Florida is:

Lawrence J. Abreu 10321 Alameda Alma Road Clermont, Florida 34711

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 am familiar with

and accept the obligations of my position as Registered Agent as provided in Chapter 608. Florida Statutes.

LAWRENCE J. ABREU

ARTICLE IV

The name and address of each Managing Member of the Limited Liability Company is:

Title

Name and Address

MGRM

Lawrence J. Abreu

10321 Alameda Alma Road Clermont, Florida 34711

MGRM

Richard A.J. Abreu 124 Walker Street Lowell, Massachusetts

Dated: 8/12/04

Articles of Organization of Abreu, LLC

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