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ATTORNEYS AT LAW

SIDER & KRON, P. A.

150 East Boca Raton Road Boca Raton, Florida 33432

* DONALD C. SIDER

** DAVID P. KRON JAMIE L. PALA TELEPHONE: (561) 391-1100 FAX: (561) 391-2801 www.siderandkron.com

November 1, 2004

- Florida Board Certified Wills, Trusts and Estates
- * Member of Florida and Illinois Bars
- ** Master of Laws in Estate Planning



FEDERAL EXPRESS

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

Re: Walters & Cohen Investments, LLC

Dear Sir or Madam:

Enclosed are:

- 1. Articles of Organization for a new limited liability company, Walters & Cohen Investments, LLC; and
- 2. A check in the amount of \$155. (This check represents the \$100 filing fee, the \$25 Designation of Registered Agent Fee and the \$30 certified copy fee).

Please:

- File the enclosed Articles of Organization; and
- 2. Return to us a **certified** copy of the Articles of Organization.

Thank you for your assistance in this matter. Please return the Articles to our office by Federal Express, in the enclosed pre-paid Federal Express envelope.

Very truly yours,

David P Kron

cc: Steven Cohen

DPK/sic Enclosure

F \CLIENTS\Cohen, Steven\Aqua Marine\LLC\corres\file articles of organizations

ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY COMPANY

ARTICLE I - Name:

The name of the Limited Liability Company is:

Walters & Cohen Investments, LLC

ARTICLE II - Address:

The mailing address and street address of the principal office of the Limited Liability Con

19417 N. Coquina Way, Weston, FL 33327

Removis: On O. So. ARTICLE III - Registered Agent, Registered Office & Registered Agent's Signature:

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

Steven Cohen
Name
19417 N. Coquina Way
Florida street address (P.O. Box NOT acceptable)
Weston, Florida 33327
City, State and Zip Code

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 statues 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.

Registered Agent's Signature

ARTICLE IV - Management (Check box if applicable)

The Limited Liability Company is to be managed by one manager or more managers and is, therefore, a manager-managed company.

(An additional article must be added if an effective date is requested)

Signatures of members or an authorized representative of members

(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)

Steven Cohen

Typed or printed name of signees

Ronald Walters

FILING FEES: \$100.00 Filing Fee for Articles of Organization \$25.00 Designation of Registered Agent \$30.00 Certified Copy (OPTIONAL) \$5,00 Certificate of Status (OPTIONAL)