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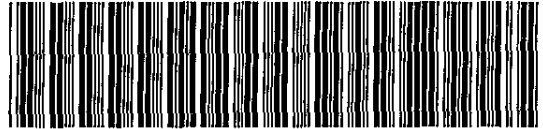
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DEPARTMENT OF REVENUE
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA



CORPORATION SERVICE COMPANY

ACCOUNT NO. : 072100000032

REFERENCE : 201345 7108498

AUTHORIZATION : *Patricia Pigute*

COST LIMIT : \$ 155.00

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ORDER DATE : February 11, 2005

ORDER TIME : 9:16 AM

ORDER NO. : 201345-035

CUSTOMER NO: 7108498

CUSTOMER: Richard J. Alan Cahan, Esq
Becker & Poliakoff, P.a.

Suite 1000, Alhambra Towers
121 Alhambra Plaza
Coral Gables, FL 33134

DOMESTIC FILING

NAME: JL REALTY INVESTMENTS NO.
104, L.L.C.

EFFECTIVE DATE:

ARTICLES OF INCORPORATION
CERTIFICATE OF LIMITED PARTNERSHIP
XX ARTICLES OF ORGANIZATION

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX CERTIFIED COPY
PLAIN STAMPED COPY
CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Susie Knight - EXT. 2956

EXAMINER'S INITIALS: _____

ARTICLES OF ORGANIZATION

FOR

JL REALTY INVESTMENTS NO. 104, L.L.C.

The undersigned person, acting as the organizer of limited liability company under the Florida Limited Liability Company Act (Florida Statutes Chapter 608), hereby adopts the following Articles of Organization:

1. Name. The name of this limited liability company is "JL REALTY INVESTMENTS NO. 104, L.L.C." ("Company").
2. Duration. The Company's period of duration shall be perpetual from the date of the filing of these Articles of Organization with the Florida Secretary of State, unless sooner dissolved by the members or as provided by statute.
3. Purpose. The Company is organized to conduct all lawful purposes allowed under the Florida Limited Liability Company Act.
4. Principal Place of Business. The mailing and street address of its initial principal place of business is:

420 FENTRESS BOULEVARD
DAYTONA BEACH, FLORIDA 33114

5. Registered Agent and Office. The name and address of its registered agent, whose "Consent to Appointment as Registered Agent" is included with these Articles, is:

RICHARD J. ALAN CAHAN, ESQ.
C/O Becker & Poliakoff, P.A.
121 Alhambra Plaza, 10th Floor
Coral Gables, Florida 33134

The address of its registered office is:

RICHARD J. ALAN CAHAN, ESQ.
C/O Becker & Poliakoff, P.A.
121 Alhambra Plaza, 10th Floor
Coral Gables, Florida 33134

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6. Capitalization. The capital contribution of its single member has a value of \$1,000.00.

7. Additional Capital Contributions of Members. Additional capital contributions may be contributed only upon the unanimous vote of the members, and no additional capital contribution will ever be required at the request of non-member third parties.

8. Admission of Additional Members. Additional members may be admitted only upon such terms as are unanimously agreed to by all members pursuant to the applicable provisions in the Operating Agreement.

9. Continuity. The members have the right to continue the business of the Company upon the death, retirement, resignation, expulsion, bankruptcy or dissolution of a member, or occurrence of any other event which terminates the continued membership of a member in the Company. Continuation may occur only pursuant to the terms of the Operating Agreement and with the unanimous vote of the members.

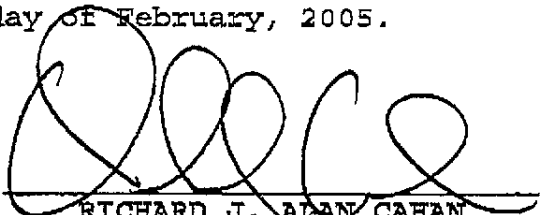
10. Management. The business of the Company shall be managed by one or more managers and is, therefore, a manager-managed company. The name and mailing address of the initial Co-Managers of the Company are:

JUDE LACOUR
420 Pentress Boulevard
Daytona Beach, Florida 33114

11. Initial Member. The name and address of the initial single member of the Company is as follows:

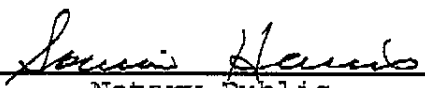
JL REALTY HOLDINGS, LLC
C/O The Private Trust Corporation Limited
Charlotte & Shirley Streets
Nassau, Bahamas

Dated this 11th day of February, 2005.


RICHARD J. ALAN CAHAN
as an authorized Representative
of the single member

State of Florida)
) ss
County of Miami-Dade)

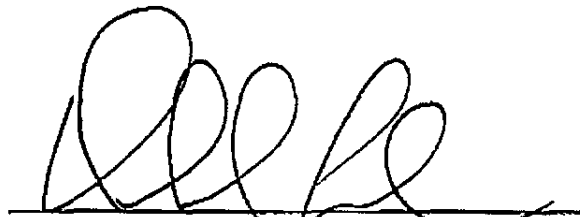
The foregoing Articles of Organization were acknowledged before me this 11th day of February, 2005, by RICHARD J. ALAN CAHAN, as an authorized Representative of the single member, who has produced his passport for identification.


Notary Public
Name of Notary: SONIA HARRIS
My Commission expires: _____



Consent to Appointment as Registered Agent

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in these Articles, 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.



RICHARD J. ALAN CAHAN
as Registered Agent

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