

**Electronic Articles of Organization
For
Florida Limited Liability Company**

L05000016373
FILED 8:00 AM
February 17, 2005
Sec. Of State
jbryan

Article I

The name of the Limited Liability Company is:

PANOR PROPERTIES LLC

Article II

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

13201 SW 30 COURT
DAVIE, FL. US 33330

The mailing address of the Limited Liability Company is:

13201 SW 30 COURT
DAVIE, FL. US 33330

Article III

The purpose for which this Limited Liability Company is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

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

TAX HELP USA INC
855 SOUTH FEDERAL HIGHWAY
215
BOCA RATON, FL. 33432

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.

Registered Agent Signature: SPIRO GALANIS

Article V

The name and address of managing members/managers are:

Title: MGRM
OSCAR REYES
13201 SW 30 COURT
DAVIE, FL. 33330 US

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Article VI

The effective date for this Limited Liability Company shall be:

02/14/2005

Signature of member or an authorized representative of a member

Signature: OSCAR REYES