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TRANSMITTAL LETTER

March 16, 2005

To: Registration Section
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

Subject: WHETSTONE LAKESIDE LLC

The enclosed Articles of Organization and fees are submitted for filing as follows:

\$100.00 Filing Fee for Articles of Organization \$25.00 Filing Fee for Certificate of Conversion

Total enclosed (check): \$125.00

Please return all correspondence concerning this matter to the following:

Henry M. Whetstone, Jr. Whetstone Properties 2 Coke Road St. Augustine, Florida 32086

For further information concerning this matter, please call:

904-824-0888 office 904-806-1745 cell 904-824-0144 fax

Henry M. Whetstone, Jr.

CERTIFICATE OF CONVERSION

Pursuant to section 608.439, Florida Statues, the following unincorporated business entity hereby submits the attached articles of organization and this certificate of conversion to convert to a Florida limited liability company.

Section 1

The name of the unincorporated business immediately prior to filing this document was: WHETSTONE PROPERTIES, LTD.

Section 2

The date on which and the jurisdiction in which the unincorporated business was first created or otherwise came into being are:

Date: 09/08/1998

Jurisdiction: Florida (limited partnership)

Section 3

The name of the limited liability company as set forth in the attached articles of organization is: WHETSTONE LAKESIDE LLC

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

Henry M. Whetstone, Jr.

ARTICLES OF ORGANIZATION FOR WHETSTONE LAKESIDE LLC

Classic Street, Street The undersigned adopts the following Articles of Organization for the purpose of forming a limited liability company pursuant to the Florida Limited Liability Company Act.

ARTICLE I Name

The name of the Limited Liability Company is: Whetstone Lakeside LLC

ARTICLE II Address

The mailing and street address of the Company's principal office is 2 Coke Road, St. Augustine, Florida 32086.

ARTICLE III Registered Agent, Registered Office & Registered Agent's Signature

The name of the registered agent is Henry M. Whetstone, Jr., whose street address is 2 Coke Road, St. Augustine, Florida 32086.

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, Florida Statutes.

Henry M. Whetstone, Jr.

ARTICLE IV Managing Member

The name and address of the managing member (MGRM) is as follows:

MGRM

Henry M. Whetstone, Jr.

2 Coke Road

St. Augustine, Florida 32086

IN WITNESS WHEREOF, for the purpose of forming this limited liability company in accordance with the Florida Limited Liability Company Act, the undersigned has executed these Articles of Organization on this 16th day of March, 2005.

Henry M. Whetstone, Jr.

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