

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

L05000045763
FILED 8:00 AM
May 09, 2005
Sec. Of State
Irrivers

Article I

The name of the Limited Liability Company is:

HELVESKO COMFORT GOLF SHOES FLORIDA, LLC

Article II

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

20160 ESTERO GARDENS CIRCLE
#207
ESTERO, FL. 33928

The mailing address of the Limited Liability Company is:

20160 ESTERO GARDENS CIRCLE
#207
ESTERO, FL. 33928

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:

ALLURE ACCOUNTING, LLC
28000 SPANISH WELLS BOULEVARD
BONITA SPRINGS, FL. 34135

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: MARENA LOEFFLER

Article V

The name and address of managing members/managers are:

Title: MGRM
ROBERT AMREIN
4731 BONITA BAY BOULEVARD
BONITA SPRINGS, FL. 33134

Title: MGRM
HUGH VAUGHN
20160 ESTERO GARDENS CIRCLE #207
ESTERO, FL. 33928

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Article VI

The effective date for this Limited Liability Company shall be:

05/09/2005

Signature of member or an authorized representative of a member

Signature: J. S. CRAWFORD