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"ILLM. IN TAX LAW
"BOARD CRRITIFED IN TAX LAW
"BOARD CRRITIFED IN WELLS,
TRUSTS, AND BETATES
"ALSO ADMITTED IN D.C.

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December 28, 2005

Please Respond to Jupiter Office

ROYAL PALM FINANCIAL CENTER II
SUITE 200

789 SOUTH FEDERAL HIGHWAY STUART, FLORIDA 34994 TELEPHONE (772) 223-0700 FAX (772) 223-0707

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FAX (772) 234-1422

NATIONAL WATS LINE 1-800-747-3113

WEBSITE WWW.JCKEMPE.COM

Registration Section Division of Corporations P.O. Box 6327 Tallahassee, FL 32314

Re:

Cabinet Liquidators, LLC Our File No. 2500.623

Dear Sir or Madam:

The enclosed Articles of Amendment and fee are submitted for filing.

Please return all correspondence concerning this matter to the following:

Katherine A. Barski, Esquire Joseph C. Kempe, P.A. 941 N. Hwy. A1A Jupiter, FL 33477

For further information concerning this matter, please call: Katherine A. Barski, Esquire at 561-747-7300.

If you have any questions, please contact us.

Very truly yours,

Joseph C. Kempe, P.A.

Katherine A. Barski, Esquire

KAB/lp Enclosures

cc: Ms. Deborah Kriner

ARTICLES OF AMENDMENT TO ARTICLES OF ORGANIZATION OF CABINET LIQUIDATORS, LLC

(a Florida Limited Liability Company)

FIRST:

The Articles of Organization were filed on July 11, 2005 and assigned

document number L05000068885.

SECOND:

The following amendment to the Articles of Organization was adopted by

the limited liability company:

Article V. Management.

The Company is to be manager-managed. The Manager is identified as

follows:

Ideal Properties Management, Inc.

(P05000062061)

1201 US Hwy 1, Suite 350A North Palm Beach, FL 33408

Dated December 22nd, 2005.

Rick Rider

OS DEC 30 PH 12: 08
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