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TALLAHASSEE, FLORIDA

↓ BRYAN AUG - 3 2005

STEVEN H. KANE*
JEFFREY M. KOLTUN**

*L.L.M. in Taxation
Florida Board Certified in
Wills, Estates and Trusts

**Also admitted in Ohio
and Kentucky

KANE AND KOLTUN
ATTORNEYS AT LAW
A PARTNERSHIP OF PROFESSIONAL ASSOCIATIONS
557 NORTH WYMORE ROAD
SUITE 100
MAITLAND, FLORIDA 32751
TELEPHONE: (407) 661-1177 • TELEFAX: (407) 660-6031
E-MAIL: lawoffices@kaneandkoltun.com

ELISA A. CAWOOD***
DAVID L. JACQUOT****

***Also admitted in Kentucky
and Missouri

****Also admitted in Indiana

July 29, 2005

Secretary of State
Registration Section
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

Re: Palma & Associates, LLC
Effective Date: Date of Filing

FILED
2005 AUG -1 PM 4:29
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

Dear Sir or Madam:

In connection with the formation of the above limited liability company, we have enclosed the following:

1. Two signed originals of the Articles of Organization of Palma & Associates, LLC, including the signed acceptance of the registered agent.
2. A check in the amount of \$125.00, payable to the Department of State, to cover the \$100.00 filing fee and the \$25.00 fee for designation of registered agent.

The duplicate copy of the Articles of Organization has been subscribed to and acknowledged by an authorized representative in the same manner as the original. Please endorse your approval of the Articles of Organization on the duplicate copy and return it to me at your earliest convenience.

Please contact me if you have any questions or need additional information.

Sincerely,


Jeffrey M. Koltun

JMK:ab

Enclosures

cc: Mr. Paul M. Henderson

**ARTICLES OF ORGANIZATION
OF
PALMA & ASSOCIATES, LLC**

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CLERK OF COURT
JAILAHASSEE, FLORIDA

The undersigned authorized representative, acting pursuant to Chapter 608, *Florida Statutes*, hereby forms a limited liability company in accordance with the laws of the State of Florida and adopts the following Articles of Organization for such limited liability company:

ARTICLE I - NAME OF THE LIMITED LIABILITY COMPANY

The name of the Limited Liability Company is PALMA & ASSOCIATES, LLC.

ARTICLE II - PERIOD OF DURATION; EFFECTIVE DATE

The Limited Liability Company shall exist perpetually, commencing at the date and time of filing of these Articles of Organization, as evidenced by the Florida Department of State's date and time endorsement.

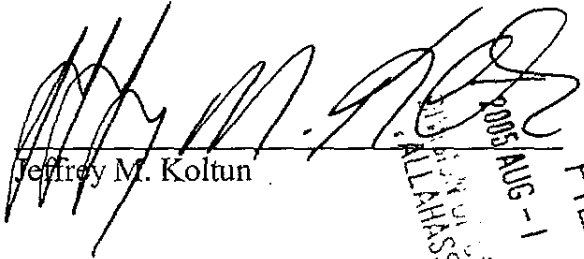
**ARTICLE III - MAILING ADDRESS AND STREET ADDRESS OF
THE PRINCIPAL OFFICE OF THE LIMITED LIABILITY COMPANY**

The mailing address of the Limited Liability Company is 237 Lookout Place, 2nd Floor, Maitland, Florida 32751, and the street address of the principal office of the Limited Liability Company is 237 Lookout Place, 2nd Floor, Maitland, Florida 32751.

**ARTICLE IV - NAME AND STREET ADDRESS OF
INITIAL REGISTERED AGENT**

The name of the initial registered agent of the Limited Liability Company is Jeffrey M. Koltun. The street address of the initial registered agent is 557 North Wymore Road, Suite 100, Maitland, Florida 32751.

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*.


Jeffrey M. Koltun

ARTICLE V - MANAGEMENT

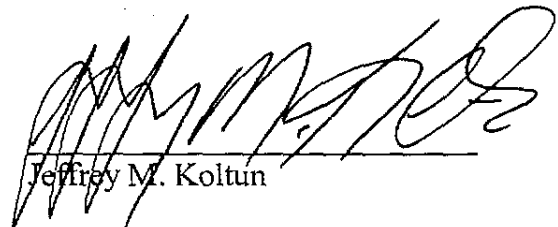
The Limited Liability Company is to be managed by one or more managers and is, therefore, a manager-managed company. The name and address of the initial manager of the Limited Liability Company are as follows:

<u>Name</u>	<u>Address</u>
Paul M. Henderson	237 Lookout Place, 2nd Floor Maitland, Florida 32751

ARTICLE VI - PURPOSE

The Limited Liability Company is organized for the purpose of transacting any or all lawful business for which limited liability companies may be organized under Chapter 608 of the Florida Limited Liability Company Act.

IN WITNESS WHEREOF, the undersigned authorized representative has executed these Articles of Organization this 29th day of July, 2005.


Jeffrey M. Koltun