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STEVEN A, SCIARRETTA, P.A.

ATTORNEYS AT LAW

KAREN M. SCIARRETTA'
STEVEN A. SCIARRETTA'
'LL.M. IN TAXATION

GLADES TWIN PLAZA 2300 Glades Road, Suite 302E Boca Raton, Florida 33431 TELEPHONE: (561) 368-7978 TOLL FREE: (800) 545-8454 TELEFAX: (561) 368-8502 Asset Protection
Business and Taxation Planning
Probate Administration
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MISMON IN PM 3:20

VIA 2-DAY UPS

November 10, 2005

Department of State Division of Corporations 409 E. Gaines Street Tallahassee, FL 32399

Re: KPlusM, LLC

Dear Sir/Madam:

Please find enclosed for filing in duplicate Original, Articles of Organization, for the above referenced Limited Liability Company.

Also enclosed is our check for \$155.00, made payable to the Florida Department of State, which represents the \$100.00 filing fee, \$25.00 Designation of Registered Agent fee and \$30.00 Certified Copy fee.

Please return the completed paperwork to me utilizing the enclosed Pre-paid UPS envelope.

Thank you for your prompt cooperation.

Sinderely,

STEWEN A. SCIARRETTA, P.A.

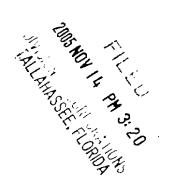
Stever A. Sciarretta

SAS/dc Enclosures

ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY COMPANY

ARTICLE I - NAME

The name of the Limited Liability Company ("Company") is: KPlusM, LLC



ARTICLE II - PRINCIPAL ADDRESS

The mailing address and street address of the principal place of business of the Company is: c/o Steven A. Sciarretta, P.A., 2300 Glades Road, Suite 302-East, Boca Raton, FL 33431.

ARTICLE III - REGISTERED AGENT

The name and the Florida street address of the Registered Agent are:

STEVEN A. SCIARRETTA

A. SCIARRETTA

t/o Steven A. Sciarretta, P.A., 2300 Glades Road, Suite 302-East, Boca Raton, FL 33431.

ARTICLE IV - MANAGEMENT

The Limited Liability Company is to be managed by a manager or managers and the name(s) and address(es) of such manager(s) who are to serve as manager(s) is/are:

STEVEN A. SCIARRETTA C/O Steven A. Sciarretta, P.A. 2300 Glades Road, Suite 302-East

Boca Raton, FL 83431

STEVE A SCIARRETTA