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SECHLIARY OF STATE

AUSLEY & McMullen

ATTORNEYS AND COUNSELORS AT LAW

227 SOUTH CALHOUN STREET
P.O. BOX 391 (ZIP 32302)
TALLAHASSEE, FLORIDA 32301
(850) 224-9115 FAX (850) 222-7560
Writer's Direct Line: (850) 425-5457

November 22, 2005

ARCONDE MILES

VIA HAND DELIVERY

Secretary of State 2661 Executive Center Circle West Tallahassee, Florida 32301

Re: CGUPS, LLC

Dear Madam/Sir:

Enclosed are an original and one copy of the Articles of Organization for CGUPS, LLC, a limited liability company. These Articles include Registered Agent and Registered Office designation for this company.

Our client's check in the amount of \$155.00 is enclosed, comprised of the \$100.00 filing fee, \$25.00 Designation of Registered Agent fee, and \$30.00 certified copy fee.

Please do not hesitate to call me at (850) 425-5457 if you have any questions. We will have our messenger return to pick up the certified copy and the certificate of filing.

Thank you in advance for your usual assistance in these matters.

Sincerely,

Donna Marie Walters

Donn Marie Falter

Paralegal

/dmw Enclosures h:\tax\rap\cgups lic\sos ltr 11.22.05 cgups lic arts.doc 018397.51473

ARTICLES OF ORGANIZATION OF CGUPS, LLC

The undersigned, pursuant to the provisions of Chapter 608, Florida Statutes, provides the following information for the purpose of forming a Limited Liability Company under the laws of the State of Florida.

ARTICLE 1.

ARTICLE 2. Address

The street address of the place of business in Florida is:

Attn.: Steven W. Cox 2318 St. Andrews Boulevard Panama City, FL 32405

The mailing address of the place of business in Florida is:

CGUPS, LLC Attn.: Steven W. Cox P.O. Box 288 Panama City, Florida 32402

ARTICLE 3. Registered Agent and Registered Office

The name and Florida street address of the initial registered agent in Florida for the Limited Liability Company are:

Steven W. Cox 2318 St. Andrews Boulevard Panama City, FL 32405

Having been named as registered agent and as the person to accept service of process for the above-stated limited liability company at the place designated in these Articles, 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

> CGUPS, LLC ARTICLES OF ORGANIZATION Page 1 of 2



The name of the Limited Liability Company is CGUPS, LLC.



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.

Steven W. Cox, Registered Agent

ARTICLE 4. Management

The name and address of the Manager are as follows:

Steven W. Cox, Manager (MGR)

P.O. Box 288

Panama City, Florida 32402

IN WITNESS WHEREOF, the undersigned has executed these Articles of Organization this 2 1 5 day of November, 2005.

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.

Steven W. Cox

Authorized Representative of Member