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FLORIDA/FOREIGN LIMITED LIABILITY CO.

HRB Capital, LLC

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**ARTICLES OF ORGANIZATION  
OF  
HRB CAPITAL, LLC**

These Articles of Organization of a Limited Liability Company under Florida Statutes Chapter 608 are made and entered into as of the \_\_\_\_ day of March 2006.

1. **Name.** The name of the limited liability company is **HRB CAPITAL, LLC.**
2. **Address.** The address of the company's principal office shall be:  
1000 Brickell Avenue, Suite 1020  
Miami, Florida 33131
3. **Registered Agent and Address.** The initial registered agent of the company is Villanueva & Bajandas, LLP, the address of which is:  
1000 Brickell Avenue, Suite 1020  
Miami, Florida 33131.
4. **New Members.** The members may admit new members upon agreement of the members upon terms determined hereafter by the members.
5. **Continuation.** Upon occurrence of an event listed in Florida Statute 608.407(1)(f), the then existing and/or non-bankrupt members may continue the business of the company, if all agree to do so.
6. **Management.** The company shall be managed by its designated manager until the first annual meeting of the members or until a successor is elected and qualifies. The designated manager's name and address is as follows:

Ricardo Bajandas, Esq.  
1000 Brickell Avenue, 1020  
Miami, Florida 33131

Hank Bush  
1000 Brickell Avenue, 1020  
Miami, Florida 33131

Ricardo Bajandas, Esq.  
Villanueva & Bajandas, LLP  
1000 Brickell Avenue, Suite 1020  
Miami, Florida 33131  
Florida Bar #0987750

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7. **Powers.** This company shall have powers listed in Florida Statute 608.404.
8. **Transferability.** No member may transfer his, her or its interest in the company without the consent of the other members.
9. **Regulations.** The members shall have the power to adopt, alter, amend, or repeal regulations of the Company containing provisions for the regulations and management of the affairs of the company.
10. **Arbitration.** Dispute among members shall be settled by arbitration in Miami, Florida, pursuant to the rules and procedures of the American Arbitration Association.

The undersigned executed these Articles of Organization effective as of the date above first stated.

  
Ricardo Bajandas,  
Authorized Representative

Ricardo Bajandas, Esq.  
Villanueva & Bajandas, LLP  
1000 Brickell Avenue, Suite 720  
Miami, FL 33131  
Florida Bar #0987750

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**CERTIFICATE OF DESIGNATION OF  
REGISTERED AGENT/REGISTERED OFFICE**

Pursuant to the provisions of Section 608.415, Florida Statutes, the undersigned limited liability company submits the following statement in designating the registered office/registered agent, in the State of Florida.

1. The name of the limited liability company is:

**HRB CAPITAL, LLC**

2. The name and address of the registered agent and office is:

**Villanueva & Bajandas, LLP  
1000 Brickell Avenue  
Suite 1020  
Miami, Florida 33131**

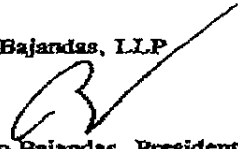
Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all 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.

Dated as of the \_\_\_\_ day of March, 2006.

SIGNED:

Villanueva & Bajandas, LLP

BY:

  
Ricardo Bajandas, President of  
Ricardo Bajandas, PA, Partner.

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