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Fax Number : (850)205-0383

From:
Account Name : DEBORAH MARKS, P.A.
Account Number : I20060000054
Phone : (305)372-9400
Fax Number : (305)716-9154

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FLORIDA/FOREIGN LIMITED LIABILITY CO.

Gimel Tax 23, LLC

Certificate of Status	0
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**ARTICLES OF ORGANIZATION FOR FLORIDA
LIMITED LIABILITY COMPANY**

Article I: Name:

The Name of the Limited Liability Company is Gimel Tax 23, LLC.

Article II: Address:

The Mailing Address and Street Address of the principal office of the Limited Liability Company are:

Principal Office Address:

18405 Biscayne Boulevard
Suite 400
Aventura, Florida 33160

Mailing Address:

c/o MLHM, Inc.
Dept 5193
Birmingham, AL 35287-5193

**Article III: Registered Agent, Registered Office, & Registered Agent's
Signature:**

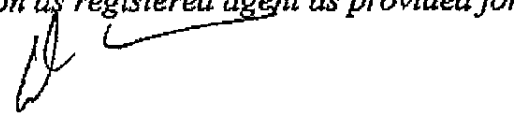
The name and the Florida street address of the registered agent are:

Deborah Marks, Esq.
999 Brickell Bay Drive
Suite 1809
Miami, Florida 33131

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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, F.S.



Deborah Marks

(CONTINUED)

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Article IV: Manager(s) or Managing Manager(s):

This entity is a manager managed Limited Liability Company.

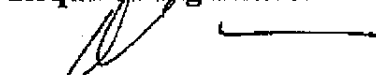
The name and address of each Manager or Managing Manager is as follows:

Title: Name and Address:

"MGR" = Manager
"MGRM" = Managing Manager

MGR Beatriz Agramonte
 18305 Biscayne Boulevard
 Suite 400
 Aventura, Florida 33160

Required Signature:



DEBORAH MARKS, ESQ.

Authorized representative of a member of this entity
(In accordance with Section 608.408(3), Florida Statutes,
The execution of this document constitutes an affirmation under the
Penalties of perjury that the facts stated herein are true.)

Filing Fees:

- \$125.00 Filing Fee for Articles of Organization and Designation of Registered Agent
- \$ 30.00 Certified Copy (Optional)
- \$ 5.00 Certificate of Status (Optional)

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