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M. HODGES

Law Offices of Jeffrey B. Kahn, P.A.

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Jeffrey B. Kahn, LL.M.(Tax) Board Certified Tax Law

Reply To: CORAL SPRINGS

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2500 Quantum Lakes Drive, Suite 203

Boynton Beach, Florida 33426

Telephone: 561-853-2103 Facsimile: 561-853-2199

April 17, 2006

VIA FEDERAL EXPRESS

Florida Department of State Division of Corporations Clifton Building 2661 Executive Center Circle Tallahassee, FL 32301

Re:

VILLA MELLATHON, LLC

Dear Sir/Madam:

I am enclosing the Articles Of Organization for the above referenced limited liability company to be filed with the Department of State.

Also enclosed is a check made payable to the Department of State in the amount of \$155.00 covering the filing fees for the above and the cost of a certified copy of the Articles Of Organization.

Please return the certified copy and proof of filing to me at the address indicated above.

If you have any questions, please do not hesitate to contact me.

Very truly yours

Jeffre⊮B. Kahn

Encl.

ARTICLES OF ORGANIZATION OF VILLA MELLATHON, LLC a Florida Limited Liability Company

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ARTICLE I NAME

The name of the limited liability company is:

VILLA MELLATHON, LLC

ARTICLE II ADDRESS

The mailing address and street address of the principal office of the limited liability company is:

9440 Sea Turtle Lane Plantation, FL 33324

ARTICLE III DURATION

The period of duration for the limited liability company shall begin on the date of filing these Articles of Organization with the Florida Secretary of State and shall have a perpetual existence and duration, until terminated in accordance with applicable law.

ARTICLE IV MEMBERS' RIGHTS TO CONTINUE BUSINESS

The remaining members of the limited liability company may, pursuant to the vote of members possessing a majority of membership interests in the limited liability company, continue the business on the death, retirement, resignation, expulsion, bankruptcy, or dissolution of a member or the occurrence of any other event which terminates the continued membership of a member in the limited liability company.

ARTICLE V INITIAL REGISTERED OFFICE AND AGENT

The name and street address of the limited liability company's initial registered agent are listed below:

Jeffrey B. Kahn, Esq. 3300 University Drive, Suite 711 Coral Springs, Florida 33065

IN WITNESS WHEREOF, the undersigned has executed these Articles of Organization this 17th day of April, 2006.

Jeffrey B. Kahn, Esq.

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.

CERTIFICATE OF ACCEPTANCE BY REGISTERED AGENT

Pursuant to the provisions of the Florida Limited Liability Company Act, the undersigned submits the following statement in accepting the designation as registered agent of VILLA MELLATHON, LLC, a Florida limited liability company (the "Company"), in the Company's Articles of Organization:

Having been named as registered agent and to accept service of process for the Company at the registered office designated in the Company's articles of organization, the undersigned accepts the appointment as registered agent and agrees to act in this capacity. The undersigned further agrees to comply with the provisions of all statutes relating to the proper and complete performance of his duties, and the undersigned is familiar with and accepts the obligations of his position as registered agent.

IN WITNESS WHEREOF, the undersigned has executed this Certificate this // day of April, 2006.

Jeffrey B. Kahn, Esq.