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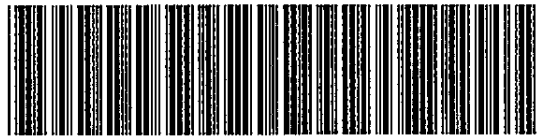
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DENIS A. COHRS, P.A.

ATTORNEYS AND COUNSELORS AT LAW

INTERVEST BANK BUILDING • 2575 ULMERTON ROAD • SUITE 210 • CLEARWATER • FLORIDA • 33762

VOICE (727) 540-0001 • FAX (727) 540-0027

E-MAIL dcohrs@cohrlaw.com

April 26, 2006

VIA FEDERAL EXPRESS

Florida Secretary of State
Division of Corporations
Bureau of Corporate Records
409 East Gaines Street
Tallahassee, Florida 32399

RE: Articles of Organization of Gulf Coast Foam, L.L.C.

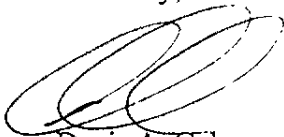
Dear Sir/Madam:

Enclosed herewith is an original and one copy of the Articles of Organization of the above-referenced limited liability company. Please file these Articles and return one filed-stamp copy to this office.

Additionally, enclosed is this firm's check made payable to the Florida Secretary of State in the amount of \$125.00 in payment of the required filing fees.

Should you have any questions with respect to this matter, please do not hesitate to contact us.

Sincerely,



Denis A. Cohrs

DAC/rs

Enclosures

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TALLAHASSEE FLORIDA

ARTICLES OF ORGANIZATION

OF

GULF COAST FOAM, LLC

I, the undersigned, hereby make, subscribe, acknowledge, and file, with the Secretary of State of the State of Florida, these Articles of Organization for the purpose of forming a Limited Liability Company in accordance with the laws of the State of Florida.

ARTICLE I

NAME

The name of this Limited Liability Company is **Gulf Coast Foam, LLC**.

ARTICLE II

COMMENCEMENT OF EXISTENCE AND DURATION

The existence of this Limited Liability Company shall commence on the date of the filing of these Articles of Organization, and it shall thereafter exist for a period of thirty (30) years from such date. This Limited Liability Company may be terminated prior to the expiration of said thirty (30) years, as provided in Article X of these Articles of Organization or the Regulations or Operating Agreement adopted by the Members pursuant to Article V hereof.

ARTICLE III

MAILING ADDRESS AND PRINCIPAL OFFICE

The principal place of business of this Limited Liability Company shall be:

**2420 Santa Cruz Ave.
Clearwater, Florida 33764**

and such other place or places as the members may from time to time determine.

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ARTICLE IV
REGISTERED AGENT

The initial Registered Agent and Registered Office of this Limited Liability Company shall be:

Denis A. Cohrs
2575 Ulmerton Rd., Suite 210
Clearwater, FL 33762

ARTICLE V
REGULATIONS

The Members of this Limited Liability Company shall adopt Regulations containing all provisions for the regulation and management of this company not inconsistent with laws of the State of Florida or these Articles. The power to alter, amend or repeal these Regulations shall be vested in the Members of this Limited Liability Company as decided by majority vote. Such Regulations may be contained in and be part of an Operating Agreement and designated as such.

ARTICLE VI
MANAGEMENT OF BUSINESS

The conduct and management of this Limited Liability Company, pursuant to specific rules regarding the rights and duties of the Members as enumerated in the Operating Agreement of this Limited Liability Company, shall remain vested in the Members.

ARTICLE VII
OWNERSHIP OF PROPERTY

Real or personal property originally brought into or transferred to this Limited Liability Company, or acquired by this Limited Liability Company by purchase or otherwise shall be held and owned, and conveyance shall be made, in the name of this Limited Liability Company.

ARTICLE VIII
TRANSFERABILITY OF MEMBERS' INTEREST

A Member's interest in this Limited Liability Company may be transferred, whether voluntarily or involuntarily, only with the unanimous written consent of all the remaining Members of the Limited Liability Company if the transferee intends to become a Member. Without this consent, the transferee shall not be entitled to become a Member or to participate in the management of this Limited Liability Company.

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ARTICLE IX
ADMISSION OF NEW MEMBERS

Additional members may be admitted from time to time on such terms and conditions as are set forth by a unanimous vote of all Members.


ARTICLE X
WITHDRAWAL, RETIREMENT, DEATH, BANKRUPTCY OR EXPULSION

In the event of withdrawal, retirement, death, bankruptcy or expulsion of a Member, this Limited Liability Company shall cease and terminate its existence unless the Members unanimously elect to continue in business pursuant to the applicable provisions of the Operating Agreement or Florida law.

ARTICLE XI
AMENDMENTS

These Articles may be amended from time to time by the unanimous agreement of the Members, and the amendments shall be filed, duly signed by all Members of the Limited Liability Company, with the Florida Department of State.

IN WITNESS WHEREOF, the undersigned, as an authorized agent and representative for all Members, has executed these Articles of Organization on this 26th day of April, 2006.



Denis A. Cohrs, authorized agent

**CERTIFICATE OF ACCEPTANCE OF
REGISTERED AGENT UPON WHOM PROCESS MAY BE SERVED**

Having been named as Registered Agent to accept service of process for the above named Limited Liability Company, at the place designated in these Articles, I hereby acknowledge that I am familiar with my obligations as Registered Agent and agree to act in this capacity, and I further agree to comply with the provisions of all laws and regulations relative to the proper and complete performance of my duties.



Denis A. Cohrs

Date: April 26, 2006.

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TALLAHASSEE, FLORIDA

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