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To:

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Fax Number : (850) 205-0383

From:

Account Name : ELK, BANKIER, CHRISTU & BAKST LLP
Account Number : I19980000040
Phone : (561) 368-8800
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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FLORIDA/FOREIGN LIMITED LIABILITY CO.

IRA Owner's Manual, LLC

Certificate of Status	1
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ARTICLES OF ORGANIZATION

of

IRA OWNER'S MANUAL, LLC

**ARTICLE I
NAME**

The name of the limited liability company shall be IRA OWNER'S MANUAL, LLC.

**ARTICLE II
ADDRESS**

The mailing address and street address of the principal office of the Limited Liability Company shall be 4800 N. Federal Highway, Suite 200E, Boca Raton, FL 33431.

**ARTICLE III
REGISTERED AGENT, REGISTERED OFFICE
& REGISTERED AGENT'S SIGNATURE**

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

Kristen M. Lynch, Esquire
c/o Elk, Bankier, Christu & Bakst, LLP
4800 N. Federal Highway, Ste. 200E
Boca Raton, FL 33431

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Having been named as registered agent to accept service of process for the above stated limited partnership 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.

By: 
Registered Agent's Signature
Print Name and Title: KRISTEN M. LYNCH, ESQUIRE

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**ARTICLE IV
DURATION**

The period of duration for the Limited Liability Company shall be perpetual.

**ARTICLE V
MANAGEMENT**

The Limited Liability Company is to be managed by one or more managers and is therefore, a Manager-managed company. The name and address of the Manager is as follows:

Kristen M. Lynch, Esquire
c/o Elk, Bankier, Christu & Bakst, LLP
4800 N. Federal Highway, Ste. 200E
Boca Raton, FL 33431

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.

Dated: June 9, 2006


KRISTEN M. LYNCH, Manager

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