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United Business Solutions of Florida, Inc.

dba

Don E. Roberts Company Accountants & Tax Consultants Founded 1962

August 22, 2006

Don E. Roberts, EA

3212 South Gate Circle Sarasota, FL 34239 (941) 955-8626 Fax: (941) 957-3864 E-mail: derea@aol.com

Memberships:

Florida Society of Enrolled Agents Past President

National Association of Enrolled Agents

National Society of Tax Professionals

National Society of Accountants

Florida Accountants Society Past President

Accreditations

Accountancy

Federal Taxation

Florida Department of State Division of Corporations Post Office Box 6327 Tallahassee, Florida 32314

Dear Mr. Secretary:

Enclosed please find an original and one copy of the Articles of Organization for **J & M Tile Service, LLC**, a Florida Limited Liability Company, along with a check in the amount of \$130.00 for filing fee, registered agent designation fee and certificate of status.

Please file the Articles of Organization and issue a certificate Articles of Organization, returning executed copies to my office.

Thank you for your kind consideration, past, present and future.

Sincerely Eller

Don E. Roberts, EA

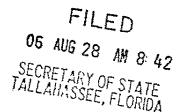
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Enc: as referenced above

ARTICLES OF ORGANIZATION

J & M Tile Service, LLC

A LIMITED LIABILITY COMPANY (Pursuant to Chapter 608, Florida Statutes)



1. NAME: The name of the limited liability company is J & M Tile Service, LLC.

PURPOSE: The purpose of this member managed limited liability company may include the transaction of any and all lawful business for which limited liability companies may be organized in the state of Florida.

2. ADDRESS OF PRINCIPAL OFFICE: The street address of the principal office of the limited liability company is:

2224 Pelican Drive, Sarasota, Florida 34237

3. MAILING ADDRESS: The mailing address of the limited liability company is: 2224 Pelican Drive, Sarasota, Florida 34237

- 4. MANAGEMENT: The limited liability company is to be managed by one or more members and is, therefore, a member-managed company.
- 5. REGISTERED AGENT, REGISTERED OFFICE AND REGISTERED AGENT'S SIGNATURE: The name and the Florida street address of the registered agent is:

Don E. Roberts 3212 South Gate Circle Sarasota, Florida 34239

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 provisional 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.

De Ellens

Don E. Roberts

6. EFFECTIVE DATE: The effective date of the limited liability company shall be the date of filing unless otherwise stated below:

Victor Hugo Gonalez, Managing Member

(In accordance with section 608.408(3), Florida Statutes, the execution of this affidavit constitutes an affirmation under the penalties of perjury that the facts stated herein are true and correct.)

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