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NASON YEAGER GERSON WHITE & LIOCE, P.A.

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FLORIDA/FOREIGN LIMITED LIABILITY CO.

Levine Makris CPAs, LLC

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ARTICLES OF ORGANIZATION

OF

LEVINE MAKRIS CPAs, LLC

I, the undersigned authorized representative of the Members, hereby make, acknowledge and file these Articles of Organization for the purpose of forming a limited liability company under the laws of the State of Florida.

ARTICLE I
NAME

The name of this Limited Liability Company is:

Levine Makris CPAs, LLC

ARTICLE II
ADDRESS

The street address and mailing address of the principal office is:

20283 State Road 7
Suite 400
Boca Raton, Florida 33498

ARTICLE III
DURATION

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

ARTICLE IV
MANAGEMENT

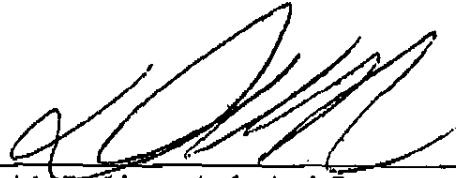
The powers of the Limited Liability Company shall be exercised by or under the authority of, and the business and affairs of the Limited Liability Company shall be managed under the direction of its Manager and is, therefore, a manager-managed company.

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ARTICLE V
ADMISSION OF ADDITIONAL MEMBERS

The Members shall have the right to admit additional members.

IN WITNESS WHEREOF, the undersigned authorized representative of the Members has made and subscribed these Articles of Organization at West Palm Beach, Florida, for the uses and purposes aforesaid, this 5th day of December, 2006.



Domenick R. Lioce, Authorized Representative of
the Members

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**CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT/REGISTERED OFFICE**

PURSUANT TO THE PROVISIONS OF SECTION 608.415 or 608.507, FLORIDA STATUTES,
THE UNDERSIGNED LIMITED LIABILITY COMPANY SUBMITS THE FOLLOWING
STATEMENT TO DESIGNATE A REGISTERED OFFICE AND REGISTERED AGENT IN
THE STATE OF FLORIDA.

1. The name of the Limited Liability Company is:

Levine Makris CPAs, LLC

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

Domenick R. Lioce
1645 Palm Beach Lakes Blvd.
Suite 1200
West Palm Beach, Florida 33401

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Having been named as registered agent to accept service of process for the above-stated limited liability company, at the location designated herein, I hereby consent to and accept the appointment to act in this capacity, acknowledge that I am familiar with and accept the obligations of a registered agent and agree to comply with the laws of Florida applicable thereto.



Domenick R. Lioce, Registered Agent