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*Admitted in Michigan and Florida

444 West Michigan Avenue Kalamazoo, Michigan 49007 TEL: (269) 381-7030 FAX: (269) 382-0244 www.millercanfield.com

December 22, 2006

Florida Department of State Division of Corporations Corporate Filings P.O. Box 6327 Tallahassee, FL 32314

Re: Filing Articles of Organization for P & G Acquisitions, LLC

Dear Sir or Madam:

Please find enclosed for filing an executed copy of the Articles of Organization for P & G Acquisitions, LLC. We have also enclosed a check in the amount of \$125 for the filing fees.

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

Very truly yours,

MILLER, CANFIELD, PADDOCK AND STONE, P.L.C.

JPL/dmm

Enclosures

DISCLOSURE UNDER TREASURY CIRCULAR 230: The United States Federal tax advice contained in this document and its attachments, if any, may not be used or referred to in the promoting, marketing or

advice contained in this document and its attachments, if any, may not be used or referred to in the promoting, marketing or recommending of any entity, investment plan or arrangement, nor is such advice intended or written to be used, and may not be used, by a taxpayer for the purpose of avoiding Federal tax penalties. Advice that complies with Treasury Circular 230's "covered opinion" requirements (and thus, may be relied on to avoid tax penalties) may be obtained by contacting the author of this document.

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STATE OF FLORIDA ARTICLES OF ORGANIZATION OF P & G ACQUISITIONS, LLC

These Articles of Organization are signed by a member for the purpose of forming a Florida Limited Liability Company (the "LLC") pursuant to the provisions of the Florida Limited Liability Company Act, being Title XXXVI, Chapter 608 of the Florida Statutes (the "FLLCA"), as follows:

ARTICLE I

The name of the LLC is: P & G Acquisitions, LLC.

ARTICLE II Address

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

10350 Plumbago Pointe Bonita Springs, Florida 34135

ARTICLE III Purposes

The purpose or purposes for which the LLC is organized are:

Any purposes for which a limited liability company may be organized under the FLLCA.

ARTICLE IV Registered Agent, Registered Office and Registered Agent's Signature

Registered Agent:

Patrick Raye

Mailing and Street Address

of Registered Office:

10350 Plumbago Point

Bonita Springs, Florida 34135

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 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 as provided for in Chapter 608, F.S.

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Registered Agent Signature:

Patrick Raye

ARTICLE V Management

The LLC is to be managed by members and the name and address of the managing members are:

Patrick Raye 10350 Plumbago Pointe Bonita Springs, Florida 34135

Patrick Raye

Its: Sole Member and Manager

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