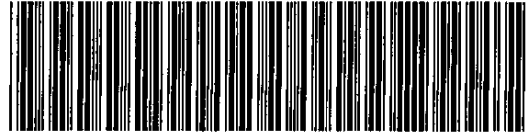


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Green Schoenfeld & Kyle LLP
1380 Royal Palm Square Boulevard
Fort Myers, Florida 33919



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(Address)

(City/State/Zip/Phone #)

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GREEN SCHOENFELD & KYLE LLP

February 28, 2007

Page 2

Please return all correspondence concerning this matter to me at the following address:

Bruce D. Green
Green Schoenfeld & Kyle LLP
1380 Royal Palm Square Boulevard
Fort Myers, Florida 33919

Thank you for your prompt attention to this matter.

Very truly yours,



Bruce D. Green
For the Firm

BDG/sec

Enclosures

cc: Mr. and Mrs. Thomas W. Lambert (w/encls.)

John Stroemer, C.P.A. (w/encls.)

Thomas D. Case, C.L.U, Ch.F.C. (w/o encls.)

1366.002

Certificate of Conversion
For
"Other Business Entity"
Into
Florida Limited Liability Company

This Certificate of Conversion **and attached Articles of Organization** are submitted to convert the following **"Other Business Entity"** into a **Florida Limited Liability Company** in accordance with s.608.439, Florida Statutes.

1. The name of the "Other Business Entity" immediately prior to the filing of this Certificate of Conversion is: M & T Management Inc.

(Enter Name of Other Business Entity) P98-95267

2. The "Other Business Entity" is a corporation.
(Enter entity type. Example: corporation, limited partnership, sole proprietorship, general partnership, common law or business trust, etc.)

first organized, formed or incorporated under the laws of Florida
(Enter state, or if a non-U.S. entity, the name of the country)

on November 9, 1998.
(Enter date "Other Business Entity" was first organized, formed or incorporated)

3. If the jurisdiction of the "Other Business Entity" was changed, the state or country under the laws of which it is now organized, formed or incorporated:

4. The name of the Florida Limited Liability Company as set forth in the **attached Articles of Organization**:

M & T Management, LLC

(Enter Name of Florida Limited Liability Company)

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5. If not effective on the date of filing, enter the effective date: March 1, 2007.
(The effective date: 1) cannot be prior to nor more than 90 days after the date this document is filed by the Florida Department of State; AND 2) must be the same as the effective date listed in the attached Articles of Organization, if an effective date is listed therein.)

Signed this 27th day of February 2007.

Signature of Authorized Person: Martha M. Lambert

Printed Name: Martha M. Lambert Title: President

Fees:

Certificate of Conversion:	\$25.00
Fees for Florida Articles of Organization:	\$125.00
Certified Copy:	\$30.00 (Optional)
Certificate of Status:	\$5.00 (Optional)

Articles of Organization

of

M & T Management, LLC

A Florida Limited Liability Company

1. **Name.** The name of this limited liability company is M & T Management, LLC (the "Company"), and it shall be formed as a Florida limited liability company under Chapter 608, Florida Statutes.

2. **Duration.** The Company shall exist from the date of filing of these Articles of Organization with the Florida Secretary of State, and the Company's existence shall be perpetual.

3. **Purpose.** The Company is organized for the purpose of transacting all lawful activities and businesses that may be conducted by a limited liability company under the laws of the State of Florida.

4. **Place of Business.** The mailing address and street address of the Company's principal office is 12734 Kenwood Lane, Suite 4, Fort Myers, Florida 33907.

5. **Registered Agent and Office.** The name of the initial registered agent of the Company is Bruce D. Green. The street address of the initial registered agent of the Company is 1380 Royal Palm Square Boulevard, Fort Myers, Florida 33919.

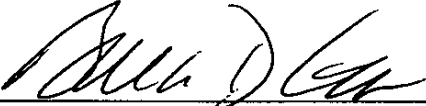
6. **Management of the Company.** The Company shall be managed by a manager or managers and is, therefore, a manager-managed company. The initial managers of the Company are Thomas W. Lambert and Martha M. Lambert.

7. **Operating Agreement.** The members shall have the power to adopt, alter, amend, or repeal an Operating Agreement for the Company containing provisions for the regulation and management of the affairs of the Company.

8. **Voting.** The Company is authorized to issue membership units with voting rights and membership units without voting rights.

9. **Certificated Interests.** The members' interests in the Company may be evidenced by certificates.

The undersigned executed these Articles of Organization effective as of March 1, 2007. In accordance with Section 608.408(3), Florida Statutes, the execution of these Articles of Organization constitutes an affirmation under the penalties of perjury that the facts stated herein are true.



Bruce D. Green, Authorized Representative

Acceptance by Registered Agent

Having been named Registered Agent and designated to accept service of process for M & T Management, LLC, at the place designated herein, and being familiar with the obligations of that position, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties.



Bruce D. Green, Registered Agent

Dated: March 1, 2007