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Steven H. Kane* Jeffrey M. Koltun**

*L.L.M. in Taxation Florida Board Certified in Wills, Estates and Trusts

**Also admitted in Ohio and Kentucky

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****L.L.M. in Taxation

March 26, 2007

Secretary of State Registration Section Division of Corporations Post Office Box 6327 Tallahassee, Florida 32314

Re:

Theosebeia, LLC

Effective Date: Date of Filing

Dear Sir or Madam:

In connection with the formation of the above limited liability company, we enclosed the following:

- 1. Two signed originals of the Articles of Organization of Theosebeia, LLC, including the signed acceptance of the registered agent.
- 2. A check in the amount of \$125.00, payable to the Department of State, to cover the \$100.00 filing fee and the \$25.00 fee for designation of registered agent.

The duplicate copy of the Articles of Organization has been subscribed to and acknowledged an authorized representative in the same manner as the original. Please endorse your approval of the Articles of Organization on the duplicate copy and return it to me at your earliest convenience.

Please contact me if you have any questions or need additional information.

Singer ely.

effrey/M. Koltun

Enclosures

cc: Mr. Steven L. Beumer

ARTICLES OF ORGANIZATION OF THEOSEBEIA, LLC

The undersigned authorized representative, acting pursuant to Chapter 608, *Florida Statutes*, hereby forms a limited liability company in accordance with the laws of the State of Florida and adopts the following Articles of Organization for such limited liability company:

ARTICLE I - NAME OF LIMITED LIABILITY COMPANY

The name of this limited liability company is THEOSEBEIA, LLC.

ARTICLE II - PERIOD OF DURATION

This limited liability company shall exist perpetually, commencing at the date and time of filing of these Articles of Organization, as evidenced by the Florida Department of State's date and time endorsement.

ARTICLE III - MAILING ADDRESS AND STREET ADDRESS OF PRINCIPAL OFFICE OF LIMITED LIABILITY COMPANY

The mailing address of this limited liability company is Post Office Box 948094, Maitland, Florida 32794-8094 and the street address of the principal office of the limited liability company is 581 Arapaho Trail, Maitland, Florida 32751.

ARTICLE IV - NAME AND STREET ADDRESS OF INITIAL REGISTERED AGENT

The name of the initial registered agent of this limited liability company is Jeffrey M. Koltun. The street address of the initial registered agent is 557 North Wymore Road, Suite 100, Maitland, Florida 32751.

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, Florida Statutes.

<u> ARTICLE V - MANAGEMENT</u>

The limited liability company is a member-managed company. address of the sole member of the limited liability company are as follows:

The nam

Name

Address

National Benefit Service Center, Inc.

Post Office Box 948094 Maitland, Florida 32794-8094

ARTICLE VI - PURPOSE

This limited liability company is organized for the purpose of transacting any or all lawful business for which limited liability companies may be organized under Chapter 608 of the Florida Limited Liability Company Act.

IN WITNESS WHEREOF, the undersigned authorized representative has executed these Articles of Organization this 26th day of March, 2007.