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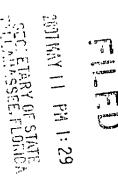
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FLORIDA DEPARTMENT OF STATE Division of Corporations

May 7, 2007

ROBIN DISSTON 230 GREENWOOD DR WEST PALM BEACH, FL 33405

SUBJECT: PANGA BOATS LLC Ref. Number: W07000021878

We have received your document for PANGA BOATS LLC and your check(s) totaling \$185.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The effective date of the conversion cannot be prior to the date of filing nor more than 90 days after the date of filing and must be the same as the effective date listed in the Florida Articles of Organization, if any.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6020.

Letter Number: 307A00031771

Tammi Cline Document Specialist

Division of Corporations - P.O. BOX 6327 -Tallahassee, Florida 32314

COVER LETTER

TO: Registration Section Division of Corporations	
SUBJECT: PAN GA BOY (Name of Resulting Flo	AVS L C C rida Limited Company)
The enclosed Certificate of Conversion, Article convert an "Other Business Entity" into a "Floaccordance with s. 608.439, F.S.	les of Organization, and fees are submitted to
Please return all correspondence concerning the	nis matter to:
ROBIN J. DISS (Contact Person) PANGA BOATS (Firm/Company)	TON/ LLC
L30 GREENWO (Address) WESTPALM BEACE (City, State and Zip Code)	AD DR
For further information concerning this matter Lobin J. Dission (Name of Contact Person)	r, please call:
Enclosed is a check for the following amount:	
	\$180.00 Filing Fees, Certified Copy, and Certificate of Status
STREET ADDRESS: Registration Section Division of Corporations Clifton Building 2661 Executive Center Circle Tallahassee, FL 32301	MAILING ADDRESS: Registration Section Division of Corporations P. O. Box 6327 Tallahassee, FL 32314

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

Page 1 of 2

Ce:1-6-7-

5. If not effective on the date of filing, enter the effective date: (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 26 day of Upul

Signature of Authorized Person:

Printed Name: ROBIN V. DISSTON Title:

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 FOR FLORIDA LIMITED LIABILITY COMPANY

ARTICLE I - Name: The name of the Limited Liability Company is:	
PANGA BOATS	44C
(Must end with the words "Limited Liability Company, "Limited "L.C.,")	Company" or their abbreviation "LLC," or
ARTICLE II - Address: The mailing address and street address of the printing Liability Company is:	ncipal office of the Limited
Principal Office Address:	Mailing Address:
230 GREENWOOD DR WESTPALM BCH, FL 33405	Same
ARTICLE III - Registered Agent, Registered Signature: (The Limited Liability Company cannot serve as its own Registe individual or another business entity with an active Florida registration.) The name and the Florida street address of the response of	red Agent. You must designate an TSECRETARY STARY OF STAR

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.

Registered Agent's Signature (REQUIRED)

(CONTINUED) Page 1 of 2 ARTICLE IV- Manager(s) or Managing Member(s):
The name and address of each Manager or Managing Member is as follows:

_	
Title: "MGR" = Manager	Name and Address:
"MGRM" = Managing Member	ROBIN J. DISSTON 230 ERENWOOD DR WESTPALM BCH, FL 33405
	(Use attachment if necessary)
RTICLE V: Effective date, if other than the doptional) If an effective date is listed, the date must be usiness days prior to or 90 days after the date	e specific and cannot be more than five
REQUIRED SIGNATURE:	ZOUT MAY SECRET
Signature of a member or an auth	norized representative of a member 2
of this document constitutes an affir	obs(3), Florida Statutes, the execution of rmation under the penalties of perjurys ed herein are true.)
	DISSTON 28
Typed or printe	ed name of signee

Filing Fees:

\$125.00 Filing Fee for Articles of Organization and Designation of Registered Agent

\$ 30.00 Certified Copy (Optional)

\$ 5.00 Certificate of Status (Optional)