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SECRETARY OF STATE
ALLAHASSEE, FLORIDA

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NIXON PEABODY LAW

7121 Fairway Drive Suite 203 Palm Beach Gardens, Florida 33418 (561) 691-5420 Fax: (561) 691-5421

Howard J. Wiener
Direct Dial: (561) 691-5425
Direct Fax: (866) 213-2488
E-Mail: hwiener@nixonpeabody.com

May 24, 2007

VIA FEDERAL EXPRESS

Department of State
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301

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Re:

JMR MANAGEMENT HOLDINGS, LLC

Dear Sir or Madam:

On behalf of our client, enclosed find an original and a copy of Articles of Organization for the above-captioned limited liability company. Please file the original, certify the copy, and return the certified copy to us using the enclosed Federal Express return envelope provided for your convenience.

Enclosed is our firm's check payable to the Florida Department of State in the amount of \$155 consisting of the following fees:

Filing Fee	\$ 100
Designation of Registered	
Agent	25
Certification	30
	<u>\$ 155</u>

I WOULD APPRECIATE YOUR FILING THE ENCLOSED ARTICLES OF ORGANIZATION EFFECTIVE AS OF FRIDAY, MAY 25, 2007 (the date you received the JMR MANAGEMENT HOLDINGS, LLC Articles of Organization), AND THEREFORE, I RESPECTFULLY REQUEST THAT YOU CALL ME UPON YOUR RECEIPT OF THIS LETTER TO CONFIRM THE DATE OF FILING WITH THE DEPARTMENT OF STATE.

Thank you for your cooperation and kind attention to this important matter.

Sincerely yours,

ward J. Wiener

HJW/cjt Enclosures

cc: Joel P. Koeppel (w/o copy of enclosures)

To ensure compliance with IRS requirements, we inform you that any tax advice contained in this communication is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

ZECRETAGY OF STATE

ARTICLES OF ORGANIZATION OF

JMR MANAGEMENT HOLDINGS, LLC, A FLORIDA LIMITED LIABILITY COMPANY

The undersigned, being authorized to execute and file these Articles of Organization, hereby certifies that:

ARTICLE I Name:

The name of the limited liability company (hereinafter referred to as the "Company") is "JMR MANAGEMENT HOLDINGS, LLC".

ARTICLE II Address:

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

1016 Clearwater Plaza West Palm Beach, FL 33401

ARTICLE III

Registered Agent, Registered Office, & Registered Agent's Signature: on

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

Joel P, Koeppel, Esq. 1016 Clearwater Plaza West Palm Beach, FL 33401

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

ARTICLE IV Management:

The Company is to be managed by one or more managers and is, therefore, a managermanaged company.

ARTICLE V Effective Date:

The effective date of this Organization shall be May 25, 2007 which is the date of filing of the Articles of Organization with the Department of State.

IN WITNESS WHEREOF, I signed these Articles of Organization and acknowledge them to be my act this 23^{rd} day of May, 2007.

Name of Member: Joel P. Koeppel

(In accordance with section 608.408(3), Florida Statutes, the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true.)