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Florida Department of State

Division of Corporations

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Gupta Assets, LLC

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**ARTICLES OF ORGANIZATION
OF
GUPTA ASSETS, LLC**

The undersigned hereby executes and acknowledges these Articles of Organization for the purpose of becoming a limited liability company under the laws of the State of Florida, providing for the formation, rights, privileges and immunities of limited liability companies for profit and hereby adopt the following Articles of Organization for such limited liability company:

ARTICLE I

Name and Principal Office

The name of this limited liability company is GUPTA ASSETS, LLC and its principal office and mailing address is located at 7006 Pinehollow Drive, Mount Dora, FL 32757.

ARTICLE II

Duration

The existence of this limited liability company shall be perpetual, commencing upon the filing of the Articles of Organization by the Florida Department of State.

ARTICLE III

Purpose

The purpose of this limited liability company is to engage in any activity or business permitted under the laws of the United States and the State of Florida.

ARTICLE IV

Continuation of Business

If the members do not elect to dissolve this company within ninety (90) days after the death, retirement, resignation, expulsion, bankruptcy, or dissolution of a member or the occurrence of any other event which terminates the continued membership of a member in this company, then this company shall not be dissolved by reason of such event, its affairs

William H. Cauthen, Esquire
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shall not be wound up, and it shall remain in existence as a limited liability company under the laws of the State of Florida.

ARTICLE V
Membership

The members of this limited liability company have the right to admit additional members to this organization upon the unanimous consent of those individuals or entities who are members prior to the admission of the new member. However, the transferee or assignee shall not be entitled to become a member or participate in the business and affairs of this limited company unless the transfer or assignment is approved by the unanimous consent of the members not proposing to transfer or assign their interests.

ARTICLE VI
Dissolution

The limited liability company will dissolve as provided in the Operating Agreement executed by and among the members.

ARTICLE VII
Management

This organization is to be managed by a manager or managers elected by a majority interest of its members. The initial manager(s), who shall serve until the earlier of the manager's deaths, resignations, replacements or until the first annual meeting of the members and the manager's successors are elected and qualified, shall be: RAVI P. GUPTA.

ARTICLE VIII
Amendment of Articles of Organization and Operating Agreement

These Articles of Organization and the company's Operating Agreement may be amended at any time by the members.

ARTICLE IX
Initial Registered Office and Agent

The street address of this limited liability company's initial registered office is 7006 Pinehollow Drive, Mount Dora, FL 32757 and the name of this limited liability company's initial registered agent is RAVI GUPTA.

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IN WITNESS WHEREOF, the undersigned have executed these Articles of Organization of this limited liability Company this 13th day of September, 2007.

RAVI P. GUPTA AND MALA GUPTA,
AS TENANT; BY THE ENTIRETY

By Ravi P. Gupta

By Mala Gupta

ACCEPTANCE OF APPOINTMENT OF REGISTERED AGENT

RAVI GUPTA, having been named as registered agent to accept service of process for GUPTA ASSETS, LLC, a Florida limited liability company, at the registered office designated below, hereby agrees and consents to act in that capacity.

Registered Office: 7006 Pinehollow Drive, Mount Dora, FL 32757

The undersigned is familiar with and accepts the duties and obligations of the position of registered agent.

DATED this 13 day of September, 2007.

Ravi Gupta
RAVI GUPTA