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SECRETARY OF STATE
TALLAHASSEE, FLORIDA



Laura Harbison
Direct (502) 587-3661 Fax (502) 540-2168 E-mail LCH@gdm.com

December 10, 2007

Division of Corporations/Corporate Filings
Florida Department of State
2661 Executive Center Circle
Tallahassee, FL 32301

To whom it may concern::

Please return a date stamped copy of the Articles of Organization enclosed in the self-addressed envelope provided.

Sincerely,

Laura Harbison
Tax Paralegal

LCH/LCH

As a result of perceived abuses, the Treasury has recently promulgated Regulations for practice before the IRS. These Circular 230 regulations require all attorneys and accountants to provide extensive disclosure when providing certain written tax communications to clients. In order to comply with our obligations under these Regulations, we would like to inform you that since this document does not contain all of such disclosure you may not rely on any tax advice contained in this letter to avoid tax penalties, nor may any portion of this document be referred to in any marketing or promotional materials .

**ARTICLES OF ORGANIZATION
OF
B-FL REALTY, LLC**

The undersigned organizer, desiring to form a limited liability company under the Florida Limited Liability Company Act, hereby states the following:


1. The name of the limited liability company is B-FL Realty, LLC.
2. The mailing address and street address of the initial principal office of the limited liability company is:

703 Tamarind Court
Naples, Florida 34108

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

Barbara J. Scott
703 Tamarind Court
Naples, Florida 34108

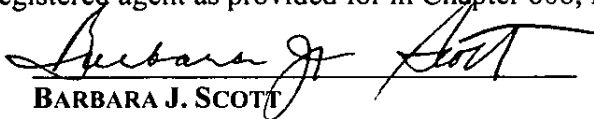
IN WITNESS WHEREOF, the undersigned has duly executed these Articles of Organization this 4th day of December, 2007.



BARBARA J. SCOTT, Organizer and Member

(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.)

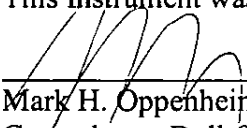
Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated herein, I hereby accept the appointment as registered agent and agree to act in that capacity. I further agree to comply with the provisions of all statutes relating 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.



BARBARA J. SCOTT

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TALLAHASSEE, FLORIDA

This Instrument was prepared by:



Mark H. Oppenheimer, Esq.
Greenebaum Doll & McDonald PLLC
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101 South Fifth Street
Louisville, Kentucky 40202-3197
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