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Division of Corporations

Fax Number : (850) 617-6383

From:

Account Name : BRENNAN, MANNA & DIAMOND, P.L.

Account Number : I20040000104

: (904)366-1500

Fax Number

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FLORIDA/FOREIGN LIMITED LIABILITY CO.

Cohen Holdings, LLC

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ARTICLES OF ORGANIZATION OF COHEN HOLDINGS, LLC

The undersigned authorized representative of a member, for the purpose of forming a limited liability company, for profit, under the Florida Limited Liability Company Act, F.S. Chapter 608, hereby makes, acknowledges, adopts and files the following Articles of Organization:

ARTICLE I - NAME

The name of the limited liability company shall be: COHEN HOLDINGS, LLC (the "Company").

ARTICLE II - ADDRESS

The mailing address and principal office address of the Company shall be 1757 Belmont Avenue, Jacksonville, Florida 32207.

ARTICLE III - EFFECTIVE DATE; DURATION

The Company shall commence its existence on the date these Articles of Organization are filed by the Florida Department of State. The Company's existence shall be perpetual unless the Company is earlier dissolved as provided by law or pursuant to the terms of the Company's Operating Agreement.

ARTICLE IV - REGISTERED OFFICE AND AGENT

The name and street address of the initial registered agent of the Company in the State of Floring is Brennan, Manna & Diamond, P.L., 76 South Laura Street, Suite 2110, Jacksonville, Florida 32202.

ARTICLE V - PURPOSES

This Company is organized for the purpose of transacting any and all lawful business permits under the laws of the United States of America and the State of Florida.

ARTICLE VI - MANAGEMENT

The Company is to be managed by the Manager in accordance with the Company's Operating Agreement. The name and street address of the Manager of the Company is:

Deborah Ilene Cohen 4835 West Flamingo Road Tampa, FL 33611

IN WITNESS WHEREOF, the undersigned has executed these Articles of Organization as an authorized representative of a member at Jacksonville, Florida on this 6th day of December, 2007.

Authorized Representative

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ACCEPTANCE OF REGISTERED AGENT

The undersigned, RANDAL C. FAIRBANKS, a member of Brennan, Manna & Diamond, P.L. (hereinafter referred to as "the entity") listed in the Articles of Organization of COHEN HOLDINGS, LLC (the "Company") to serve as registered agent for the Company, hereby (i) consents on behalf of the entity to accept service of process for the Company at the place designated in the Articles of Organization, (ii) accepts on the entity's behalf the appointment as registered agent, and (iii) agrees on the entity's behalf that it will act in this capacity. The undersigned further agrees on the entity's behalf that it will comply with the provisions of all statutes relating to the proper and complete performance of its duties and is familiar with and accepts the obligations of the position of registered agent.

BRENNAN, MANNA & DIAMOND, P.L.

Bv:

Randal C. Fairbanks

Member

SECRETARY OF STATE BIVISION OF CORPORATION