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SECRETARY OF STATE TALLAHASSEE, FLORIDA

ARTICLES OF ORGANIZATION

OF

KAHN, CHENKIN & RESNIK, P.L.

In consideration of the mutual covenants contained in these Articles of Organization, the undersigned members do hereby form a professional limited liability company pursuant to Chapters 621 and 608 of the Florida Statutes.

ARTICLE I

The name of the professional limited liability company and the complete mailing address for same shall be:

KAHN, CHENKIN & RESNIK, P.L. 1815 GRIFFIN ROAD, SUITE 207 DANIA, FLORIDA 33004

ARTICLE II

The address of the principal place of business of this professional limited liability company in the State of Florida shall be:

KAHN, CHENKIN & RESNIK, P.L. 1815 GRIFFIN ROAD, SUITE 207 DANIA, FLORIDA 33004

and such other place or places as may be agreed on by the members, as defined further herein. The initial registered agent of this professional limited liability company shall be:

HOWARD N. KAHN 1815 GRIFFIN ROAD, SUITE 207 DANIA, FLORIDA 33004

ARTICLE III

This professional limited liability company shall commence existence on the date of execution and acknowledgement of these Articles, and shall continue for thirty (30) years unless earlier dissolved by the members as set forth in these Articles of Organization or any applicable Operating Agreement.

ARTICLE IV

The professional limited liability company shall be managed by a manager whose name and address are as set forth herein, which manager shall continue as manager until the first annual meeting of this professional limited liability company, to-wit:

HOWARD N. KAHN 1815 GRIFFIN ROAD, SUITE 207 DANIA, FLORIDA 33004

ARTICLE V

The general nature and purposes of business to be transacted, promoted and carried on by the professional limited liability company are as follows:

- 1. To engage in every aspect in the practice of certified public accounting and all its fields of specializations, as are engaged by certified public accounts.
- 2. To engage and render the professional services involved only through its officers, agents and employees who shall be certified public accountants in good standing and duly licensed or otherwise legally authorized within the State of Florida to render the same professional service as this professional limited liability company.
- 3. To invest its funds in real estate, mortgages, stocks, bonds and any other type of investments permitted by law.
- 4. To engage in no other business other than the rendition of the professional services specified herein.
- 5. To do everything necessary and proper in accomplishing the purposes herein set forth and to do anything incidental thereto which is not forbidden under the laws of the State of Florida.

ARTICLE VI

The admission of new members to the professional limited liability company shall be permitted upon such terms and conditions as may be approved by the unanimous vote of the members.

FEB 27 PH 3:

On the death, retirement, resignation, expulsion, bankruptcy of a member or the occurrence of any other event which terminates the continued membership of a member in the professional limited liability company, the professional limited liability company shall not be dissolved.

ARTICLE VIII

The title to all professional limited liability company property shall be held in the name of the professional limited liability company. All property originally paid or brought into or transferred to the professional limited liability company as contributions to capital by members, or subsequently acquired by purchase or otherwise on account of the professional limited liability company, shall be property of this professional limited liability company.

ARTICLE IX

The professional limited liability company shall be dissolved on the happening of any of the following events:

- 1. Termination of the term specified in Article III.
- 2. The unanimous vote of the members.

ARTICLE X. INDEMNIFICATION

The professional limited liability company shall indemnify and hold harmless the manager and its members from and against any and all claims and demands whatsoever to the fullest extent permitted by law.

ARTICLE XI

These Articles, except with respect to vested rights of the members may be amended at any time by a unanimous vote of all of the members entitled to vote and such amendment shall be filed with the Florida Department of State.

IN WITNESS WHEREOF the undersigned members have executed these Articles of Organization this 11.2 day 1500 of 2008.

MEMBER:

ADDRESSES:

HOWARD N. KAHN

Authorized Representative of the Member

1815 Griffin Road, Suite 207 Dania, Florida 33004

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

CERTIFICATE OF DESIGNATION OF REGISTERED AGENT/REGISTERED OFFICE

PURSUANT TO THE PROVISIONS OF SECTION 608.415 OR 608.507, FLORIDA STATUTES, THE UNDERSIGNED LIMITED LIABILITY COMPANY SUMBITS THE FOLLOWING STATEMENT OF DESIGNATION OF THE REGISTERED OFFICE/REGISTERED AGENT, IN THE STATE OF FLORIDA.

- 1. The name of the limited liability Company is: KAHN, CHENKIN & RESNIK, P.L.
- 2. The name and address of the registered agent and Office is:

HOWARD N. KAHN (NAME)

1815 GRIFFIN ROAD, SUITE 207 (P. O. BOX NOT ACCEPTABLE)

> DANIA, FLORIDA 33004 (CITY/STATE/ZIP)

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 property and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

HOWARD N. KAHN, Registered Agent

February, 22008

SECRETARY OF STATE