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Division of Corporations

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From:

Account Name : TAX HOUSE CORPORATION

Account Number : I20000000137 Phone : (954)782-4000 Fax Number : (954)782-8252

FLORIDA/FOREIGN LIMITED LIABILITY CO

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SECHETARY OF STATE
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Parell Estates, LLC

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M. THOWAS

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ARTICLES OF ORGANIZATION FOR

PARELL ESTATES, LLC a Florida Limited Liability Company

The undersigned subscriber to these Articles of Organization is a Natural Person competent to contract and hereby form a Limited Liability Company under the provisions of Chapter 608.407 of the Florida Statutes.

ARTICLE I

The name of the limited liability company is PARELL ESTATES, LLC

ARTICLE II ADDRESS

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

21150 Point Place Ste 202 Aventura, FL 33180

ARTICLE III REGISTERED OFFICE AND AGENT

The name and street address of the Company's registered agent is:

Tax House Corporation 1100 South Federal Hwy Deerfield Beach, FL 33441

ARTICLE IV MANAGER

The name and street address of the Company's Manager is:

MOISES SKITNEVSKY 21150 Point Place Ste 202 Aventura, FL 33180

ARTICLE V EFFECTIVE DATE OF INCORPORATION

These Articles of Incorporation shall be effective on April 26, 2009



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IN WITNESS WHEREOF, the undersigned being the original subscribers here in above named for the purpose of forming to do business in the State of Florida, under the laws of the State of Florida, do make and file these Articles of Organization, here by declaring and certifying that the facts herein stated all true and herein above set forth and hereunto set our hands and seals this April 24, 2009

Ву

Name: Breno R Gomes Title: Incorporator

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CERTIFICATE OF ACCEPTANCE BY REGISTERED AGENT

Pursuant to the provisions of the Florida Limited Liability Company Act, Section 608.415, the undersigned submits the following statement in accepting the designation as registered agent of PARELL ESTATES, LLC, a Florida limited liability company (the "Company"), in the Company's Articles of Organization;

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.

IN WITNESS WHEREOF, the undersigned has executed this Certificate of Acceptance

this April 24, 2009

By: Name: Title:

Breno R Gomes President



