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Florida Department of State  
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**FLORIDA LIMITED LIABILITY CO.  
JAL ESTATE RETIREMENT, LLC**

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JUL 2 2010

**EXAMINER**

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ARTICLES OF ORGANIZATION  
OF  
JAL ESTATE RETIREMENT, LLC

The undersigned authorized representative does hereby certify that the persons so identified herein have associated themselves together for the purpose of forming a limited liability company (the "Company") under the laws of the State of Florida.

ARTICLE I  
NAME

The name of the Company shall be: JAL ESTATE RETIREMENT, LLC.

ARTICLE II  
ADDRESS AND PLACE OF BUSINESS

The mailing and street address for the Company's principal office is 14349 Willow Run, Dade City, Florida 33523.

ARTICLE III  
MANAGEMENT

The Company shall be member-managed.


ARTICLE IV  
REGISTERED OFFICE AND REGISTERED AGENT

The street address of the Company's initial registered office in Florida is 14349 Willow Run, Dade City, Florida 33523, and the name of its initial registered agent is JOHN A. FERLITA. The Company may change its registered office or its registered agent or both by filing with the Department of State of the State of Florida a statement complying with Section 608.416, Florida Statutes.

ARTICLE V  
ACKNOWLEDGMENT

The members of the Company, through their undersigned authorized representative, do hereby certify that the foregoing constitutes the proposed Articles of Organization of JAL ESTATE RETIREMENT, LLC. These Articles of Organization may be amended from time to time by consent of the members holding a majority of the voting interests of the Company, or otherwise in the manner now or hereafter prescribed in the Company's Operating Agreement, consistent with the laws of the State of Florida.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Organization this 1st day of July, 2010.

  
\_\_\_\_\_  
JOHN A. FERLITA, Authorized Agent

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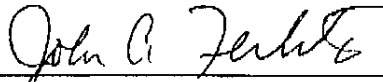
ARTICLES OF ORGANIZATION OF  
JAL ESTATE RETIREMENT, LLC

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ACCEPTANCE BY REGISTERED AGENT

Having been appointed the registered agent of JAL ESTATE RETIREMENT, LLC, the undersigned accepts such an appointment, agrees to act in such capacity and accepts the obligations proposed by Section 608.415, Florida Statutes.

EXECUTED this 1st day of July, 2010.

  
\_\_\_\_\_  
JOHN A. FERLITA

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JOSHUA T KELESKE, PA  
REGISTERED AGENT

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