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SPENCER & KLEIN

PROFESSIONAL ASSOCIATION

ATTORNEYS AT LAW

SUITE 1901  
801 BRICKELL AVENUE  
MIAMI, FLORIDA 33131

TELEPHONE (305) 374-7700  
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February 3, 1999

Via Federal Express

Secretary of State  
Division of Corporations  
409 East Gaines Street  
Tallahassee, Florida 32301

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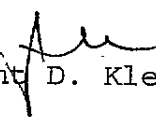
Re: Articles of Organization  
Lopez Levi & Associates, L.C.

Gentlemen:

Enclosed are one (1) original executed copy and one (1) photocopy of Articles of Organization of Lopez Levi & Associates, L.C., along with a check in the amount of \$337.50. Please return a certified copy in the enclosed Federal Express envelope to the undersigned.

If there are any questions, please call.

Very truly yours,

  
Brent D. Klein

BDK/sew

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DIVISION OF CORPORATIONS  
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SL  
2-8-99

## ARTICLES OF ORGANIZATION

OF

LOPEZ LEVI & ASSOCIATES, L.C.

The undersigned, for the purpose of forming a limited liability company under the Florida Limited Liability Company Act, adopt the following Articles of Organization:

### ARTICLE I

#### Name

The name of the Company is Lopez Levi & Associates, L.C. The mailing address and street address of the principal office of the Company is Suite 125, 815 N.W. 57th Avenue, Miami, Florida 33126-2042.

### ARTICLE II

#### Duration

The Company shall commence its existence on the date of filing of the Articles of Organization with the Department of State of the State of Florida and shall terminate its existence on December 31, 2028.

### ARTICLE III

#### Purposes

The general purposes for which the Company is organized are:

1. To engage in the business of providing public accounting services as described in Chapter 473 of the Florida Statutes.
2. To provide such other services and engage in such other lawful businesses as allowable under Chapter 473 of the Florida Statutes and the rules promulgated by the Board of Accountancy.
3. To do such other things as are incidental to the foregoing or necessary or desirable in order to accomplish the foregoing.

### ARTICLE IV

#### Registered Office and Agent

The street address of the initial registered office of the Company is Suite 125, 815 N.W. 57th Avenue, Miami, Florida 33126-2042, and the name of its initial registered agent at such address is Raimundo Lopez-Lima Levi.

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## ARTICLE V

### Admission of Additional Members

No additional members shall be admitted to the Company except with the unanimous written consent of the members of the Company and upon such terms and conditions as shall be determined by all the members.

## ARTICLE VI

### Termination of Existence

Except as otherwise provided in a written agreement among all the members, the Company shall be dissolved upon the death, retirement, resignation, expulsion, bankruptcy or dissolution of a member or upon the occurrence of any other event which terminates the continued membership of a member in the Company.

## ARTICLE VII

### Management

The management of the Company shall be reserved by its members, in accordance with regulations adopted by, and any written agreements entered into by, the members for the management of the business and affairs of the Company.

## ARTICLE VIII

### Members

The members of the Company are:

Raimundo Lopez-Lima Levi, C.P.A., P.A.  
Suite 125  
815 N.W. 57th Avenue  
Miami, Florida 33126-2042

Valentin Lopez, Inc.  
Suite 125  
815 N.W. 57th Avenue  
Miami, Florida 33126-2042

## ARTICLE IX

### Voting

With respect to any matter requiring a vote of the members, each member shall have one vote for each one percent (1%) interest in the Company.

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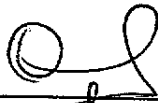
ARTICLE X

Regulations

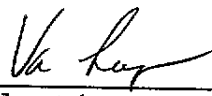
The members may from time to time, by majority vote, adopt, alter, amend or repeal regulations for the Company.

Executed by the undersigned this 18 day of JANUARY, 1999.  
1999.

Raimundo Lopez-Lima Levi, C.P.A.,  
P.A.

By:   
Raimundo Lopez-Lima Levi,  
President

Valentin Lopez, Inc.

By:   
Valentin Lopez, President

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ACKNOWLEDGEMENT OF APPOINTMENT BY REGISTERED AGENT

Having been named the registered agent by the above limited liability company at the place designated in the foregoing Articles of Organization, I hereby accept the same and agree to act in this capacity, and agree to comply with the provisions of Florida law relative to keeping the registered office open.

  
\_\_\_\_\_  
Raimundo Lopez-Lima Levi

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AFFIDAVIT OF CAPITAL CONTRIBUTIONS  
LOPEZ LEVI & ASSOCIATES, L.C.

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STATE OF FLORIDA       )  
                              )       SS:  
COUNTY OF MIAMI-DADE)

BEFORE ME, the undersigned authority, this day personally appeared RAIMUNDO LOPEZ-LIMA LEVI who, being by me first duly sworn, on oath, deposes and says:

1. He is the president of Raimundo Lopez-Lima Levi, C.P.A., P.A., a Florida professional corporation, a member of Lopez Levi & Associates, L.C., a Florida limited liability company (the "Company").

2. The Company has at least one member.

3. The total amount of cash contributed by the members to the Company is \$1000.00.

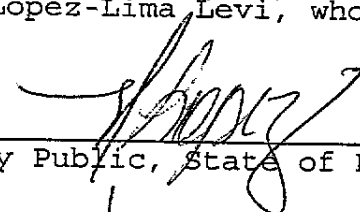
4. No property contributed.

5. The total amount of cash anticipated to be contributed by the members is \$10,000; provided, however, that no member shall have any obligation to make any capital contributions to the Company, except as provided in paragraph 3 hereof.

FURTHER AFFIANT SAYETH NOUGHT.

  
\_\_\_\_\_  
Raimundo Lopez-Lima Levi

SWORN AND SUBSCRIBED before me this 22 day of JANUARY, 1999 by Raimundo Lopez-Lima Levi, who is personally known to me.

  
\_\_\_\_\_  
Notary Public, State of Florida at Large

MAGDA LOPEZ  
\_\_\_\_\_  
Printed Name of Notary Public