



THE UNITED STATES
CORPORATION
COMPANY

L 99000004915

ACCOUNT NO. : 072100000032

REFERENCE : 319512 134758A

AUTHORIZATION :

Patricia Pizot

COST LIMIT : \$ 337.50

ORDER DATE : July 26, 1999

ORDER TIME : 4:10 PM

ORDER NO. : 319512-005

200002942162--3

CUSTOMER NO: 134758A

CUSTOMER: Theodore J. Klein, Esq
THEODORE J. KLEIN, ESQ
THEODORE J. KLEIN, ESQ
88 N.e. 168th Street

N. Miami Beach, FL 33162

DOMESTIC FILING

NAME: FREISTAT & LIEBMAN, L.L.C.
CERTIFIED PUBLIC ACCOUNTANTS

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX CERTIFIED COPY
 PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Jamela Abaied

EXAMINER'S INITIALS:

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

54-10-99

**Articles of Organization
of
Freistat & Liebman, Certified Public Accountants, L.L.C.**

THE UNDERSIGNED, being the authorized representative of all of the Members of Freistat & Liebman, Certified Public Accountants, L.L.C., a Florida limited liability company formed hereunder, does hereby subscribe to, acknowledge and file the following Articles of Organization for the purpose of creating a limited liability company under the laws of the State of Florida.

FIRST: The name of this Company shall be:

Freistat & Liebman, Certified Public Accountants, L.L.C.

SECOND: The term of existence of this Company shall commence upon the filing of these Articles of Organization with the Florida Department of State, and this Company shall exist perpetually thereafter unless sooner dissolved according to these Articles of Organization or by law.

THIRD: This Company may engage in any activity or business permitted under the laws of the State of Florida.

FOURTH: The initial mailing address and principal place of business of this Company shall be 16211 N.E. 18 Avenue, North Miami Beach, Florida 33162 with the privilege of having its offices and branch offices at other places within or without the State of Florida.

FIFTH: The name of the initial registered agent of this Company in the State of Florida is Theodore J. Klein, Esq., whose address is 88 N.E. 168 Street, North Miami Beach, Florida 33162.

SIXTH: Pursuant to Section 608.4232 of the Florida Limited Liability Company Act (the "Act"), the Company may admit additional members only upon the written consent of all of the members. Any new member which is approved by the existing members as set forth herein shall become a member of the Company upon the payment of the contribution to the capital of the Company as established from time to time by the members, and upon such member's agreement to comply with these Articles of Organization, the Regulations (as defined under the Act) and such other documents, statutes, rules, regulations or guidelines as the members may from time to time determine in their sole discretion.

SEVENTH: 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, the Company shall be dissolved unless a majority of the other members (or a greater percentage if required under Florida law) unanimously elect to continue the Company.

EIGHTH: The Company shall be managed by one or more managers

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appointed by its members. The names and addresses of the initial managers who shall continue to serve until replaced by the members is set forth below as follows:

Warren Freistat, C.P.A.
16211 N.E. 18 Avenue
North Miami Beach, Florida 33162

Mark A. Liebman, C.P.A.
16211 N.E. 18 Avenue
North Miami Beach, Florida 33162

NINTH: No member shall have the right to demand the return of his or its contribution to capital except as provided in the Company's Regulations then in existence..

TENTH: Members may adopt, alter, amend or repeal any provision of these Articles of Organization upon the affirmative vote of all of the members.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Organization in his representative capacity as the duly appointed representative of all of the members of this Company on this 6 day of August, 1999.


Theodore J. Klein,
Member Representative

**CERTIFICATE DESIGNATING PLACE AND NAMING AGENT UPON WHOM
PROCESS MAY BE SERVED**

In compliance with Section 608.415, Florida Statutes, submitted that Freistat & Liebman, Certified Public Accountants, L.L.C., desiring to organize under the laws of the State of Florida as a limited liability company, has named Theodore J. Klein, Esq., whose address is 88 N.E. 168 Street, North Miami Beach, Florida 33162, as its agent to accept service of process within Florida (registered agent).


Theodore J. Klein,
Member Representative

ACCEPTANCE OF DESIGNATION BY REGISTERED AGENT

Having been named as registered agent and to accept service of process for the above stated Florida limited liability company, at the place designated in the Articles of Organization and in the certificate, I hereby agree, on this 6 day of August, 1999, to accept the appointment as registered agent and to act in this capacity. I further agree to comply with the provision of all statutes relating to the proper performance of my duties, and I am familiar with and accept the obligations of my duties as registered agent.



Theodore J. Klein, Esq.,
Registered Agent

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**Affidavit of Capital Contributions Attached To
Articles of Organization
of
Freistat & Liebman, Certified Public Accountants, L.L.C.**

Pursuant to Section 608.407(2), F.S., the undersigned, being the authorized representative of all of the Members of Freistat & Liebman, Certified Public Accountants, L.L.C., a Florida limited liability company formed hereunder (the "Company"), who, upon being duly sworn, certifies the following:

1. The Company has at least one member.
2. As of the date hereof, the amount of capital contributions to the Company made by members is as follows:

\$100.00

3. The anticipated amount of additional capital contributions to the Company made by the members will be as follows:

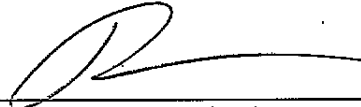
\$990.00

4. There have been no contributions to the Company made by the members other than as stated in the preceding paragraphs of this Affidavit.

FURTHER AFFIANT SAYETH NOT..

Under penalties of perjury, the undersigned, as the authorized representative of the members of the Company, declares that the undersigned has read the foregoing and the facts alleged are true, to the best of the undersigned's knowledge and belief.

Dated August 6, 1999.



Theodore J. Klein, as
authorized representative
of the members

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