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Morey & Hinnebusch, L.L.P.

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JAMES F. MOREY, ESQUIRE STACEY A. MOREY, ESQUIRE REBECCA A. HINNEBUSCH, ESQUIRE

May 19, 2004

Florida Department of State Registration Section Division of Corporations 409 E. Gaines Street Tallahassee, FL 32399

RE: Toppan Enterprises, LLC

Dear Sir or Madam:

Enclosed please find the completed Application by Foreign Limited Liability Company for Authorization to Transact Business in Florida, Appointment of Agent Form, and a Certificate of Existence from the Commonwealth of Massachusetts Secretary of State's Office. I have also enclosed a check in the amount of \$160.00 for the filing fee for the Application, Designation of Agent, a certified copy, and a certificate of Status. Thank you for your assistance.

Sincerely,

James F. Morey, Esq.

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APPLICATION BY FOREIGN LIMITED LIABILITY COMPANY FOR AUTHORIZATION TO TRANSACT BUSINESS IN FLORIDA

IN COMPLIANCE WITH SECTION 608.50B, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED TO REGISTER A FOREIGN LIMITED LIABILITY COMPANY TO TRANSACT BUSINESS IN THE STATE OF FLORIDA: Toppan Enterprises, LLC (Name of foreign limited liability company) Massachusetts
(Jurisdiction under the law of which foreign limited liability company is organized) 2004 April (Duration: Year limited liability company will cease to exist or "perpetual") (Date of Organization) (Date first transacted business in Florida. (See sections 608.501, 608.502, and 817.155, F.S.) 35 Fieldcrest Drive, Bridgewater, MA 02324 (Street address of principal office) 8. If limited liability company is a manager-managed company, check here X 9. The name and usual business addresses of the managing members or managers are as follows: Kevin T. Toppan, 35 Fieldcrest Drive, Bridgewater, MA 02324 10. Attached is an original certificate of existence, no more than 90 days old, duly authenticated by the official having custody officers the jurisdiction under the law of which it is organized. (A photocopy is not acceptable. If the certificate is in a foreign language translation of the certificate under oath of the translator must be submitted.) 11. Nature of business or purposes to be conducted or promoted in Florida: development, investment in and rental of real estate, real estate management. Signature of a member or an authorized representative of a member. (In accordance with section 608.408(3), F.S., the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true.)

Kevin T. Toppan

Typed or printed name of signee

TOPPAN HOME OFFICE

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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 SUBMITS THE FOLLOWING STATEMENT TO DESIGNATE A REGISTERED OFFICE AND REGISTERED AGENT IN THE STATE OF FLORIDA.

1. The name of the Limited Liability Compan	y is:
Toppan Enterprises,	ilc

2. The name and the Florida street address of the registered agent and office are:

SAI	VDY	REXES	_	<u></u>
-		Vacations		
		Coral Ree		Circle ox <u>NOT</u> ACCEPTABLE)
	Y:			24745
	Kiss	City/State	7:-	34743

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.

(S)griature)

\$ 100.00 Filing Fee for Application
\$ 25.00 Designation of Registered Agent
\$ 30.00 Certified Copy (optional)
\$ 5.00 Certificate of Status (optional)

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The Commonwealth of Massachusetts Secretary of the Commonwealth

State House, Boston, Massachusetts 02/88

William Francis Galvin Secretary of the Commonwealth

May 13, 2004

TO WHOM IT MAY CONCERN:

I hereby certify that a certificate of organization of Limited Liability Company was filed in this office by

TOPPAN ENTERPRISES, LLC

in accordance with the provisions of Massachusetts General Laws Chapter 156C on May 3, 2004.

I further certify that no amendment to said certificate of organization has been filed; that, said Limited Liability Company has not filed a certificate of cancellation; and that, so far as appears of record, said Limited Liability Company has legal existence.



In testimony of which,

I have hereunto affixed the

Great Seal of the Commonwealth
on the date first above written.

Secretary of the Commonwealth

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SECRETARY OF SIAIL DIVISION OF CORPORATIONS