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Floran Scott Thomas, CPA
3613 Cypress Meadows Road
Tampa, Florida 33624
(813) 960-8889

November 10, 1999

Secretary of State
Corporation Division
P.O. Box 6327
Tallahassee, FL 32314

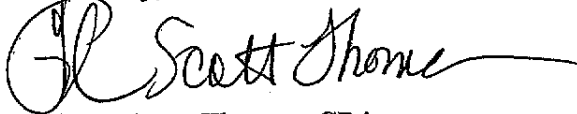
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Dear Sir or Madam:

Enclosed please find the Articles of Organization of The Thomas Group, LLC. Please file these with the appropriate authorities. I have enclosed a check to cover the filing costs and fees.

If you have any questions or should you require any further information, please contact me at the address or phone number above.

Sincerely,



Floran Scott Thomas, CPA

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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**Articles of Organization
of
The Thomas Group, LLC,
a Limited Liability Company**

**I.
Name**

The name of the Limited Liability Company is The Thomas Group, LLC, hereinafter referred to as the "L.L.C."

**II.
Purposes**

Initially, the L.L.C. will engage in certified public accounting and business consulting services. The foregoing purposes and activities will be interpreted as examples only and not as limitations. The overall purpose of the L.L.C. is to transact any and all lawful business and/or to engage in any lawful act or activity for which a limited liability company may be organized under the laws of this State, as they may be amended from time to time.

**III.
Principal Office and Registered Agent**

The principal office of the L.L.C. is 3613 Cypress Meadows Road, Tampa, Florida 33624. The name and address of the individual who will serve as the registered agent for service of process is Floran Thomas, 3613 Cypress Meadows Road, Tampa, Florida 33624.

**IV.
Duration**

The latest date on which the L.L.C. is to dissolve is December 31, 2029.

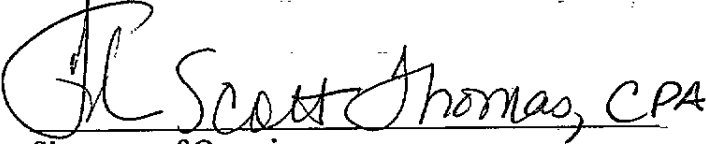
**V.
Management**

The L.L.C. will be managed by Floran Scott Thomas, CPA, its sole member.

**VI.
Membership**

Members will be admitted by the majority vote of the other members. Likewise, a member may be dissociated from the L.L.C. by the majority vote of the other members. These activities in themselves shall in no way dissolve the L.L.C. All management and members will be governed by the L.L.C.'s Operating Agreement except if any provision of the Operating Agreement is prohibited or rendered ineffective under the laws of the Florida Limited Liability Company Act.

IN WITNESS WHEREOF, I have hereunto set my hands and seal, which execution is my free act and deed, on this, the 10th day of November, 1999.


Signature of Organizer

FLORAN SCOTT THOMAS, CPA
Typed Name of Organizer

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TALLAHASSEE, FLORIDA