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To: Division of Corporations
Fax Number : (850) 205-0383

From: Account Name : EMPIRE CORPORATE KIT COMPANY
Account Number : 072450003255
Phone : (305) 634-3694
Fax Number : (305) 633-9696

LIMITED LIABILITY COMPANY

seitlin h. r. benefits, llc

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DIVISION OF CORPORATION

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DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

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ARTICLES OF ORGANIZATION OF

SEITLIN H. R. BENEFITS, LLC

The undersigned hereby executes these Articles for the purpose of forming a limited liability company under the laws of the State of Florida, providing for the formation, rights, privileges, and immunities of limited liability companies for profit. The undersigned further declares that the following Articles shall be the Charter and authority for the conduct of business of such limited liability company (the "Company").

ARTICLE I

NAME

The name of the Company shall be Scitlin H. R. Benefits, LLC.

ARTICLE II

PRINCIPAL PLACE OF BUSINESS

The mailing address and street address of the principal office of the Company are 6700 N. Andrews Avenue, Suite 300, Fort Lauderdale, Florida 33309.

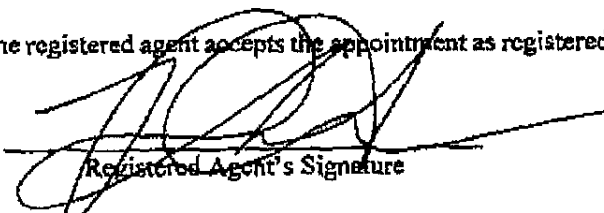
ARTICLE III

REGISTERED OFFICE AND
REGISTERED AGENT

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

M & W Agents, Inc.
2101 Corporate Blvd., Suite 107
Boca Raton, FL 33431

By execution hereof, the registered agent accepts the appointment as registered agent and agrees to act in this capacity.


Registered Agent's Signature

Robert A. Chaves, Esq.
Teschler Gutter Chaves Josepher Rubin Ruffin & Forman, PA
2101 Corporate Blvd., Suite 107
Boca Raton, Florida 33431
(561) 998-7847
Fla. Bar No. 283525

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ARTICLE IV

MANAGEMENT

The Company is to be a member-managed Company.

ARTICLE V

DURATION

The Company shall commence upon filing of these Articles and shall continue in perpetuity unless sooner terminated by operation of law or agreement among the Company's members.

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The undersigned, being the original member of the Company, hereby certifies that the foregoing constitutes the Articles of Organization of Seitlin H.R. Benefits, LLC.

Executed by the undersigned on 1-16-03, 2003.

MEMBER:

SEITLIN & COMPANY

By: [Signature]
M. Stephen Jackson, President