

**Electronic Articles of Organization
For
Florida Limited Liability Company**

**L05000053188
FILED 8:00 AM
May 27, 2005
Sec. Of State
Irrivers**

Article I

The name of the Limited Liability Company is:

LIRA FISCAL, LLC

Article II

The street address of the principal office of the Limited Liability Company is:

2940 SOUTH TAMIAMI TRAIL
SARASOTA, FL. US 34239

The mailing address of the Limited Liability Company is:

P. O. BOX 49526
SARASOTA,, FL. US 34230

Article III

The purpose for which this Limited Liability Company is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

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

RICHARD A ULRICH
2940 SOUTH TAMIAMI TRAIL
SARASOTA, FL. 34239

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.

Registered Agent Signature: RICHARD A. ULRICH

Article V

The name and address of managing members/managers are:

Title: MGRM
JEFFREY GUSTO
2105 TANGLEWOOD DRIVE
SARASOTA, FL. 34239 US

L05000053188
FILED 8:00 AM
May 27, 2005
Sec. Of State
Irrivers

Signature of member or an authorized representative of a member

Signature: JEFFREY GUSTO