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TALLAHASSEE, FLORIDA

11/28/05  
*[Signature]*

**Advanced Tax Centre, Inc.**

(A Firm of Enrolled Agents)

**3819 Murrell Road, Suite E, Rockledge, FL 32955**

*James A. Naff, EA\**  
*E. Ann Shroll, EA\* \*\**  
*Edward F. Chambers, EA*  
*Kenneth J. Shroll, EA*

*Phone: (321) 636-8561*  
*Fax: (321) 631-7208*  
*E-mail: atc777@bellsouth.net*

**TRANSMITTAL LETTER**

November 15, 2005

Registration Section  
Division of Corporations  
P O Box 6327  
Tallahassee, FL 32314

SUBJECT: SBEmusic, LLC  
DOCUMENT NUMBER:

The enclosed ARTICLES OF ORGANIZATION for a Limited Liability Company is submitted for filing.

Please return all Correspondence concerning this matter to the following:

Edith Ann Shroll, EA  
Advanced Tax Centre, Inc.  
3819 Murrell Road, Suite E  
Rockledge, FL 32955

For further information concerning this matter, please call:

Edith Ann Shroll or James A Naff at (321) 636-8561

Enclosed is a check made payable to the Florida Department of State for \$130.00 for the filing fee of \$100.00, Registered Agent Designation Fee of \$25.00 and \$5.00 for a Certificate of Status..

Sincerely,



Edith Ann Shroll  
Enrolled Agent

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TALLAHASSEE FLORIDA

**ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY COMPANY**

**ARTICLE I - Name:**

The name of the Limited Liability Company is:

SBEmusic, LLC

(Must end with the words "Limited Liability Company," "Limited Company" or their abbreviation "LLC," or "L.C.,")

**ARTICLE II - Address:**

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

**Principal Office Address:**

5020 Mango Avenue  
Cocoa FL 32926

**Mailing Address:**

5020 Mango Avenue  
Cocoa FL 32926

**ARTICLE III - Registered Agent, Registered Office, & Registered Agent's Signature:**

(The Limited Liability Company cannot serve as its own Registered Agent. You must designate an individual or another business entity with an active Florida registration.)

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

Kimberly S. Fobert

Name

5020 Mango Avenue

Florida street address (P.O. Box **NOT** acceptable)

Cocoa FL 32926

COCOA FL 32926

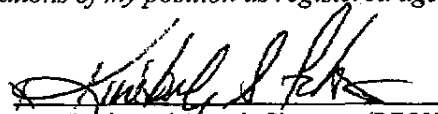
City, State, and Zip

SECRETARY OF STATE  
TREASURER  
FLORIDA

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*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..*



Registered Agent's Signature (REQUIRED)

(CONTINUED)

Page 1 of 2

**ARTICLE IV- Manager(s) or Managing Member(s):**

The name and address of each Manager or Managing Member is as follows:

**Title:**

"MGR" = Manager

"MGRM" = Managing Member

**Name and Address:**

MGR

Kimberly S. Fobert

5020 Mango Avenue

Cocoa FL 32926

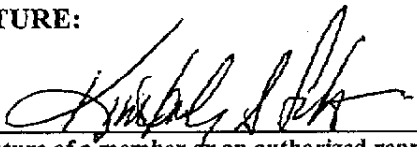
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(Use attachment if necessary)

**ARTICLE V:** Effective date, if other than the date of filing: \_\_\_\_\_ (OPTIONAL)

(If an effective date is listed, the date must be specific and cannot be more than five business days prior to or 90 days after the date of filing.)

**REQUIRED SIGNATURE:**

x   
Signature of a member or an authorized representative of a member.

(In accordance with section 608.408(3), Florida Statutes, the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true.)

Kimberly S. Fobert

Typed or printed name of signee

**Filing Fees:**

\$125.00 Filing Fee for Articles of Organization and Designation of Registered Agent

\$ 30.00 Certified Copy (Optional)

\$ 5.00 Certificate of Status (Optional)