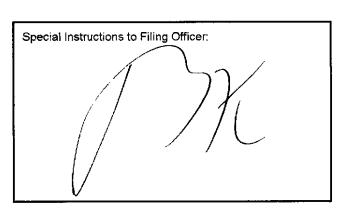
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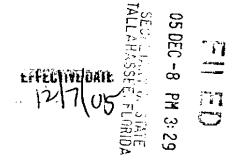


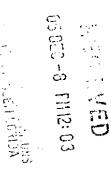
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CAPITAL CONNECTION, INC.

417 E. Virginia Street, Suite 1 • Tallahassee, Florida 32301 (850) 224-8870 • 1-800-342-8062 • Fax (850) 222-1222

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ARTICLES OF ORGANIZATION

OF

PROGRESSIVE EMPLOYER SERVICES VIII, LLC

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EFFECTIVE BATE

These Articles of Organization of PROGRESSIVE EMPLOYER SERVICES VIII, LLC are being duly executed and filed to form a limited liability company pursuant to the Florida Limited Liability Company Act (the "Act").

ARTICLE I

Name |

The name of the limited liability company (the "Company") formed hereby is:

PROGRESSIVE EMPLOYER SERVICES VIII, LLC

ARTICLE II

Address of Principal Office

The mailing and street address of the Company's principal office is:

7560 Commerce Court Sarasota, Florida 34243

ARTICLE III

Address of Registered Office

The address of the initial registered office of the Company is 29 N. Pinellas Avenue, Tarpon Springs, Florida 34689 and the name of its initial registered agent at such address is Michael E. Dris, Esq.

ARTICLE IV

Effective Date

The effective date of the filing of these Articles and the effective date of first day of the existence of this Company will be December 7, 2005.

IN WITNESS WHEREOF, the undersigned Member or authorized representative of a Member has executed these Articles of Organization on December 7, 2005.

Michael E. Dris, Esq.

ACCEPTANCE BY REGISTERED AGENT

Having been named Registered Agent and to accept service of process for the abovestated Company, at the place designated in these Articles of Organization. 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.

DATED: December 7, 2005

Michael E. Dris, Esq.