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STEVEN A. SCIARRETTA, P.A.

ATTORNEYS AT LAW

STEVEN A. SCIARRETTA'
'LL.M. IN TAXATION

THE HAMILTON BUILDING
2799 NW Boca Raton Boulevard, Suite 203
Boca Raton, Florida 33431
TELEPHONE: (561) 368-7978
TOLL FREE: (800) 545-8454
TELEFAX: (561) 368-8502

Asset Protection
Business and Taxation Planning
Probate Administration
Trusts and Estate Planning

VIA 2-DAY UPS

March 16, 2006

Department of State Division of Corporations 409 E. Gaines Street Tallahassee, FL 32399

Re:

Parkside Village of Sebring LLC

Dear Sir/Madam:

Please find enclosed for filing in duplicate Original, Articles of Organization, for the above referenced Limited Liability Company.

Also enclosed is our check for \$155.00, made payable to the Florida Department of State, which represents the \$100.00 filing fee, \$25.00 Designation of Registered Agent fee and \$30.00 Certified Copy fee.

Please return the completed paperwork to me utilizing the enclosed Pre-paid UPS envelope.

Thank you for your prompt cooperation.

Sincerely,

STEVEN A. SCIARRETTA, P.A.

Steven A. Sciarretta

SAS/dc Enclosures

ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY COMPANY

ARTICLE I - NAME

The name of the Limited Liability Company ("Company") is: PARKSIDE VILLAGE OF SEBRING, LLC

ARTICLE II - PRINCIPAL ADDRESS

The mailing address and street address of the principal place of business of the Company is: c/o Steven A. Sciarretta, Esquire, 2799 NW Boca Raton Blvd., Suite 203, Boca Raton, FL 33431

ARTICLE III ~ REGISTERED AGENT

The name and the Florida street address of the Registered Agent are:

STEVEN A. SCIARRETTA

c/o Steven A. Sciarretta, P.A., 2799 NW Boca Raton Blvd., Suite 203, Boca Raton, FL 33431.

I any familiar with and hereby accept the obligations to act as Registered Agent.

ARTICLE IV - MANAGEMENT

The Limited Liability Company is to be managed by a manager or managers and the name(s) and address(es) of such manager(s) who are to serve as manager(s) is/are:

Steven A. Sciarretta, Esquire
2799 NW Boca Raton Blvd., Suite 203
Boca Raton FL 33431

STEVEN A. SCIARRETTA, ESQUIRE