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December 15, 1998

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*LICENSED IN OHIO ONLY

VIA FEDERAL EXPRESS

Secretary of State,
Division of Corporations
409 E. Gaines St.
Tallahassee, FL. 32399

Re: **IRMS PEO Solutions, L.L.C.**

500002714905--8
-12/17/98--01098--007
****337.50 ****337.50

Dear Sir/Madame:

CM

In connection with the formation of IRMS PEO Solutions, L.L.C. (the "Company"), enclosed for filing with your office are the following documents:

1. Duplicate original Articles of Organization ("Articles");
2. Acceptance of Registered Agent;
3. Affidavit of Membership and Contributions; and
4. My Firm's check in the amount of \$337.50 for the following filing fees: \$250.00 for the Articles, \$35.00 for the Acceptance of Registered Agent, and \$52.50 for a certified copy of the Articles.

Please return a certified copy of the Articles to me for the Company's files.

If you have any questions, please do not hesitate to contact me.

Very truly yours,

Michael W. McArdle*

MWM/acb
Encl.

*Admitted to practice law in Ohio and West Virginia only.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

**ARTICLES OF ORGANIZATION
OF
IRMS PEO SOLUTIONS, L.L.C.**

The undersigned, for the purpose of forming a limited liability company under the Florida Limited Liability Company Act, F.S. Chapter 608, hereby makes, acknowledges, and files the following Articles of Organization.

ARTICLE I -- NAME

The name of the limited liability company shall be IRMS PEO Solutions, L.L.C. ("Company").

ARTICLE II -- ADDRESS

The mailing address and street address of the principal office of the Company shall be 3200 Bailey Ln., Suite 105, Naples, Florida 34105.

ARTICLE III -- DURATION

The Company shall commence its existence on the date these Articles of Organization are filed with the Florida Department of State. The Company shall have perpetual existence until it is dissolved and its affairs wound up.

ARTICLE IV -- REGISTERED OFFICE AND AGENT

The name and street address of the registered agent of the Company in the State of Florida is Michael W. McArdle, 850 Park Shore Drive, Trianon Center, Third Floor, Naples, Florida 34103.

ARTICLE V -- ADDITIONAL CAPITAL CONTRIBUTIONS

Each member shall make additional future capital contributions to the Company as provided in the Regulations of the Company or otherwise by the unanimous consent of all the members.

ARTICLE VI -- ADMISSION OF NEW MEMBERS

No additional members shall be admitted to the Company except with the unanimous written consent of all the members of the Company and on such terms and conditions as shall be determined by all the members. A member may only transfer his or her interest in the Company as set forth in the

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TALLAHASSEE FLORIDA

Regulations of the Company, but the transferee shall have no right to participate in the management of the business and affairs of the Company or become a member unless all the other members of the Company, other than the member proposing to dispose of his or her interest, approve of the proposed transfer by unanimous written consent.

ARTICLE VII -- MANAGEMENT

The Company shall be managed by the manager or managers elected or appointed by the members in accordance with the Regulations to be adopted by the members for the management of the business and affairs of the Company. These Regulations may contain any provision for the regulation and management of the affairs of the Company not inconsistent with law or these Articles of Organization. The name and address of the initial manager of the Company is:

NAME	ADDRESS
(a) George C. Schmelzle	3200 Bailey Ln., Suite 105 Naples, Florida 34105

ARTICLE VIII - AMENDMENT

These Articles of Organization may be amended by the consent of all members, or as may otherwise be provided by law.

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TALLAHASSEE, FLORIDA

IN WITNESS WHEREOF, the undersigned organizer has made and subscribed these Articles of Organization at Naples, Florida, on this 15th day of December, 1998.

ORGANIZER:

George R. Schmelzle
George R. Schmelzle

STATE OF FLORIDA

COUNTY OF COLLIER

Sworn to and subscribed before me this 15th day of December, 1998 by George R. Schmelzle.

Sarah H. Todd
Name: SARAH H. Todd

Personally Known OR Produced Identification

Type of Identification Produced: _____

(SEAL)

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SARAH H. TODD
Notary Public, State of Florida
My Comm. Exp. Mar. 12, 2000
Comm. No. CC 531924

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TALLAHASSEE, FLORIDA

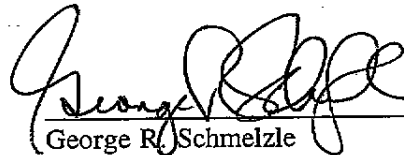
AFFIDAVIT OF MEMBERSHIP AND CONTRIBUTIONS

The undersigned member of IRMS PEO Solutions, L.L.C., deposes and says:

1. The above named limited liability company has at least one member.
2. The total amount of cash contributed by the members is \$100.00.
3. No property other than cash has been contributed by the member.
4. The total amount of cash or property anticipated to be contributed by member is \$100.00. This total includes amounts from 2 and 3 above.

THE AFFIANT SAYS NOTHING FURTHER

Dated: 12-15-98



 George R. Schmelzle


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 TALLAHASSEE, FLORIDA

STATE OF FLORIDA
COUNTY OF COLLIER



 Affiant

Sworn to and subscribed before me this 15th day of December, 1998, by George R. Schmelzle who is personally known to me or has produced _____ as identification.



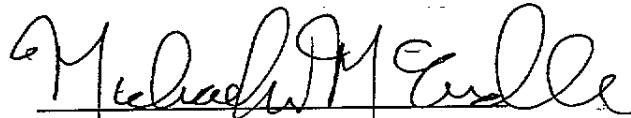
 NOTARY PUBLIC, STATE OF FLORIDA
 SARA H. Todd
 Print or Type Name
 My Commission Expires: 2/12/2000



IRMS PEO SOLUTIONS, L.L.C.

ACCEPTANCE OF REGISTERED AGENT

The undersigned, being the person named in the Articles of Organization of IRMS PEO Solutions L.L.C., as the registered agent of this limited liability company, hereby consents to accept service of process for the above stated Company at the place designated in the Articles of Organization, and accepts the appointment as registered agent and agrees to act in this capacity. The undersigned further agrees to comply with the provisions of all statutes relating to the proper and complete performance of his duties, and is familiar with and accepts the obligations of the position of registered agent.



Michael W. McArdle
Registered Agent

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