

OPERATING AGREEMENT

OF SIDDUR AUDIO, L.L.C.

THIS OPERATING AGREEMENT (the "Agreement") is made as of 23rd day of January, 2008 by and among Mark H. Zimmerman and all current and/or future members.

THE SECURITIES OFFERED HEREBY HAVE NOT BEEN REGISTERED UNDER THE SECURITIES ACT OF 1933, AS AMENDED (THE "FEDERAL ACT"), THE GEORGIA SECURITIES ACT OF 1973, AS AMENDED (THE "GEORGIA ACT"), OR THE SECURITIES LAWS OF ANY STATE, AND ARE BEING OFFERED AND SOLD IN RELIANCE ON EXEMPTIONS FROM THE REGISTRATION REQUIREMENTS OF THE FEDERAL ACT AND VARIOUS APPLICABLE STATE LAWS. IN ADDITION, THE TRANSFER OF THE SECURITIES IS SUBJECT TO THE RESTRICTIONS ON TRANSFER AN OTHER TERMS AND CONDITIONS SET FORTH IN THE OPERATING AGREEMENT. THESE SECURITIES MAY NOT BE OFFERED FOR SALE, PLEDGED, HYPOTHECATED, SOLD, ASSIGNED, OR TRANSFERRED EXCEPT IN COMPLIANCE WITH THE TERMS AND CONDITIONS OF THE OPERATING AGREEMENT. FURTHER, THESE SECURITIES MAY NOT BE OFFERED FOR SALE, PLEDGED, HYPOTHECATED, SOLD, ASSIGNED, OR TRANSFERRED UNLESS SUCH TRANSFER IS UNDER CIRCUMSTANCES WHICH, IN THE OPINION OF LEGAL COUNSEL ACCEPTABLE TO THE COMPANY, DO NOT REQUIRE THAT THE SECURITIES BE REGISTERED UNDER THE FEDERAL ACT OR ANY APPLICABLE STATE SECURITIES LAWS, OR SUCH TRANSFER IS PURSUANT TO AN EFFECTIVE REGISTRATION STATEMENT UNDER THE FEDERAL ACT OR ANY APPLICABLE STATE SECURITIES LAWS.

WHEREAS, the Member desires to form a limited liability company pursuant to the Georgia Limited Liability Company Act (the "Act"); and

WHEREAS, the Member desires to set forth his respective rights, duties, and responsibilities with respect to such limited liability company.

NOW, THEREFORE, for and in consideration of the mutual promises, obligations, and agreements contained in this Agreement, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Member, intending to be and being legally bound, does hereby agree as follows:

1. Name of Company. The name of the Company shall be SIDDUR AUDIO, L.L.C. (the "Company").
2. Principal Office, Registered Office, and Registered Agent. The initial principal place of business of the Company in Georgia is 5195 Marston Road, Atlanta, GA 30360. The Company shall have such additional offices as the Member may designate from time to time.

The Company's initial registered agent is Ronald S. Stevens, and the Company's initial registered office is Six Concourse Parkway, Suite 2000, Atlanta, Georgia 30328. The registered agent and the registered office may be changed from time to time by designation of the Member.

3. Names and addresses of the Members and percentage of ownership. The names and address of the Members are as follows:

Mark H. Zimmerman
5195 Marston Rd
Atlanta, GA 30360

100% Ownership

4. Term. The term of the Company shall commence upon the filing of Articles of Organization with the Secretary of State of Georgia and shall continue until the first to occur of the following:

- (a) January 1, 2028;
- (b) the election of the Member to dissolve the Company;
- (c) the sale by the Company of all of its assets, and the collection of all amounts derived from such sale, including all amounts payable to the Company under any promissory notes or other evidence of the indebtedness derived by the Company from such sale; or
- (d) the death, withdrawal, removal, bankruptcy, insolvency or incompetency of the Member, or the occurrence of any other event which dissolves the Company pursuant to any provision of the Act, unless the heirs at law of the member vote within 120 days to continue the business of the company.

5. Purpose. The Company may engage in any purpose authorized by the Act.

6. Allocations of Profits and Losses. All allocations of profits and losses for tax purposes shall be made to the Member in accordance with his Percentage Interests.

7. Distributions to Member. All distributions of cash or other property shall be made to the Member in accordance with his Percentage Interest. No distribution shall be made if prohibited by the solvency tests of O.C.G.A. § 14-11-407 (GCA § 22-5735).

8. Management.

Management by Member. The business and affairs of the Company shall be managed the Member. The member shall have the power and authority to take action for and on behalf of the Company, and in its name, to carry out the purposes for which the Company was organized, it being expressly understood that, except as hereinafter provided, the actions of the Member shall in all events bind the Company.

9. **Liability; Indemnification.** The Company hereby covenants and agrees to indemnify and hold harmless each Member from any and all liability incurred by him or it in connection with the carrying out of its duties hereunder; provided that such Member shall not have acted in bad faith, have been grossly negligent, or have committed an act of willful misconduct; and provided further that any indemnity hereunder shall be provided out of and only to the extent of Company assets (excluding the obligation of the Members to contribute additional capital) and undistributed income therefrom, and the Members shall not have any personal liability on account thereof.

10. **Admission of Members.** No additional member shall be admitted to the Company without the consent of the Member.

11. **Banking.** All funds of the Company are to be deposited in a Company bank account in such financial institution as may be approved by the Member.

12. **Competing Activities.** Nothing in this Agreement shall be deemed to restrict in any way the freedom of any Member to conduct any business or activity whatsoever without any accountability to the Company even if such business or activity competes with the business of the Company.

13. **Dissolution and Termination.** Upon the occurrence of any of the terminating events set forth in Section 4 hereof, the Company shall be dissolved, the Heirs of Member shall convert the Company's assets into cash, and all such cash shall be applied and distributed in the following manner and in the following order of priority:

(a) to the payment of the debts and liabilities of the Company and to the expenses of liquidation in the order of priority as provided by law; then

(b) to the Member in accordance with their Percentage Interests.

A reasonable time shall be allowed for the orderly liquidation of the Company's assets above in order to minimize the losses normally attendant upon such a liquidation. The Company shall be terminated when all of its assets have been converted into cash, all promissory notes or other evidence of indebtedness derived by the Company from such conversion of its assets or otherwise have been collected or otherwise converted into cash, and all such cash has been applied and distributed in accordance with the provisions of this Section. The establishment of any reserves in accordance herewith shall not have the effect of extending the term of the Company, but any such reserves shall be distributed in the manner herein provided upon expiration of the period of such reserve. Upon the termination of the Company, a certificate of termination shall be executed by the Members and filed with the Secretary of State of Georgia.

14. Miscellaneous.

(a) Notices. Any notice, election, or other communication provided for or required by this Agreement shall be in writing and shall be deemed to have been received when delivered by hand or on the third calendar day following its deposit in the United States Mail, certified or registered, return receipt requested, postage prepaid, properly addressed to the person to whom such notice is intended to be given at such address as such person may have previously furnished in writing to the Company or at such person's last known address.

(b) Binding Effect. This Agreement shall inure to the benefit of, and shall be binding upon, the Members, their legal representatives, transferees, heirs, successors, and assigns.

(c) Construction. This Agreement shall be interpreted and construed in accordance with the laws of the State of Florida. The titles of the Sections herein have been inserted as a matter of convenience of reference only and shall not control or affect the meaning or construction of any of the terms and provisions hereof.

(d) Pronouns. All pronouns and any variations thereof shall be deemed to refer to the masculine, feminine, neuter, singular or plural, as the identity of the person or entity may require.

(e) Entire Agreement. This instrument contains all of the understandings and agreements of whatever kind and nature existing between the parties hereto with respect to this Agreement and the rights, interests, understandings, agreements and obligations of the respective parties pertaining to the continuing operations of the Company.

(f) Severability. Each provision of this Agreement shall be considered severable, and if for any reason any provision or provisions herein are determined to be invalid, unenforceable, or illegal under any existing or future law, such invalidity, unenforceability, or illegality shall not impair the operation of or affect those portions of this Agreement which are valid, enforceable, and legal.

IN WITNESS WHEREOF, this Operating Agreement has been executed as of the date first set forth above.

MEMBER:

 (Seal)
MARK H. ZIMMERMAN

_____(Seal)

_____(Seal)