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(City/State/Zip/Phone #)

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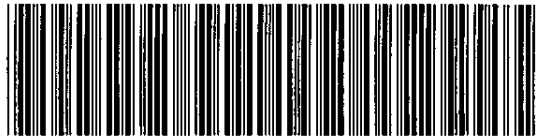
(Business Entity Name)

(Document Number)

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

80-21-11
m

**AFFIDAVIT TO THE FLORIDA SECRETARY OF STATE
TO FILE OR QUALIFY**

Declaration and Contract

A Cibia TRUST

In accordance with Section 609.02 of the Florida Statutes, pertaining to
Common Law Declarations of Trust, the undersigned, the Chairman of the
Board of Trustees of Cibia, a

(Name of Trust)

FLORIDA

(State)

Trust hereby affirms in order to file or qualify

Cibia

(Name of Trust)

, in the State of Florida.

1. Two or more persons are named in the Trust.

2. The principal address is 531 E 60th St

Hialeah, Florida 33013

3. The registered agent and street address in the State of Florida is:

ROSEMARY ARENCIBIA

531 E. 60th St, Hialeah, FL 33013

4. Acceptance by the registered agent: Having been named as registered
agent to accept service of process for the above named Declaration of Trust
at the place designated in this affidavit, I hereby accept the appointment as
registered agent and agree to act in this capacity.

Rosemary Arencibia

(Signature of Registered Agent)

5. I certify that the attached is a true and correct copy of the Declaration of
Trust under which the association proposes to conduct its business in
Florida.

ROSEMARY ARENCIBIA

Name:

Chairman of the Board of Trustees

NOTARY

State of Florida

County of Dade

Subscribed and sworn to (or affirmed) before me
this 31 day of October, 2008

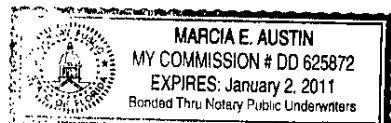
by ROSEMARY ARENCIBIA

Personally known OR Produced Identification ✓

Type ID produced St. Drivers License

Filing Fee: \$350.00

Certified Copy: \$ 8.75 (optional)



TRANSMITTAL LETTER

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

SUBJECT: Cibia Trust

Enclosed is an original and one (1) copy of the Declaration of Trust and a check for:

FEES:

Declaration of Trust \$350.00

OPTIONAL:

Certified Copy \$ 8.75

FROM: Rosemary ARENCIBIA
Name (Printed or typed)

531 E. 60th St
Address

Hialeah, FL 33013
City, State & Zip

(305) 450-8625
Daytime Telephone number

Declaration

and

Contract

of

Trust

FILED
2000 NOV -4 P. 4:35
SECRETARY OF STATE
TALLAHASSEE FLORIDA

THIS DOCUMENT
IS TO BE INTERPRETED AND EXECUTED
UNDER THE RIGHT OF CONTRACT LAW,
WITH THE ORIGINAL SITUS IN THE

STATE OF FLORIDA
PALM BEACH COUNTY

THIS INDENTURE AUTHORIZES
ITS TRUSTEES
TO PERFORM UNDER THE NAME OF

CIBIA TRUST

(AN IRREVOCABLE COMMON-LAW TRUST)

CONTENTS (BUSINESS TRUSTS)

1. Contract
2. Management Agreement
3. Trustees
4. Proposal to Exchange Property for Certificate of Capital Unit
5. Memorandum of Exchange
6. General Manager
7. Minutes of Trust
8. New Accounts Manager
9. Certified List of beneficiaries
10. Certificate of Capital Unit
11. Certificate of Trust Unit
12. Schedule "A", Personal Property
13. Schedule "A" (Part II), Description
14. Schedule "B", Registry of Certificate of Capital Units
15. Schedule "B", Registry of Certificate of Trust Units
16. Schedule "C", Successor Trustees
17. Schedule "C" (Part II), Successor general Manager
18. Schedule "D", Legal Citations and References
19. Minutes

AN IRREVOCABLE BUSINESS TRUST

THIS DECLARATION OF TRUST, made this 14th day of October, in the year of our Lord, Two Thousand and Eight, by Daniel Watlington (the "Settlor"), and Jorge G. Gonzalez (the "Trustee"), and William D. Jackson (the "Trustee").

1.1 CLASSIFICATION OF ORGANIZATION

This declaration of Trust is intended to create an irrevocable trust (the "Trust") and not a partnership or a joint-stock association.

2.1 DEFINITIONS

For the purpose of this agreement, the singular shall include the plural, the words "he" or "she" shall include both genders, and references to a personal shall include a corporation or corporations where the context specifically so denies.

"Certificates of Capital Units" means a certificate representing a percent of the PROPERTY or corpus of the Trust. Any Exchanger shall receive Certificates of Capital Units, of indeterminable value, in exchange for property they exchange for the property they exchange into the Trust. The Certificates of Capital Units legally consist of the immovable "Res" (Corpus of the Trust). The Capital Units are of indeterminable value until sold. Capital Units are not the same as Trust Certificate Units.

"Property" means real and personal movable or immovable property of any description and wheresoever situate including (without limiting the generality thereof) policies, cash, choses in action, deeds, titles, assignments, mortgages and loans.

"Certificates of Trust Units" means a certificate representing a percent of the movable "Res" or the PROFITS of the Trust. Only the Beneficiaries may receive Certificates of Trust Units. Neither the Settlor, the Trustees nor the Exchanger may receive Certificates of Trust Units.

3.1 TRUSTEES

The TRUSTEES upon signing this agreement shall be deemed the TRUSTEES, and within 20 days hereafter or sooner may appoint a qualified GENERAL MANAGER. Otherwise, the Trustee shall assume all the duties and responsibilities of the General Manager and/or his Executive Secretary.

4.1 GENERAL MANAGER

The GENERAL MANAGER shall have absolute and sole authority to determine what shall constitute principal and earnings, and shall have authority to determine if and when distributions will be made to the Beneficiary.

The GENERAL MANAGER upon signing a contract may within 20 days thereafter appoint an EXECUTIVE SECRETARY.

THE GENERAL MANAGER SHALL HAVE THE FOLLOWING POWERS, VIZ:

(a) The General Manager shall be authorized to issue ninety nine (99) Certificates of Capital Units hereinafter called capital Certificates) representing 99% of the beneficial interest in the trust estate. The General Manager shall not issue Certificates in excess of that number. The Capital Certificates shall have no par value, and the General Manager shall not place any nominal value on Capital Certificates. Capital Certificates are non-assessable, non-taxable, non-negotiable and limited in transferability. The lawful possessor shall be construed the true lawful owner thereof. Neither the Executive Secretary nor the Trustees herein may own Certificates of Capital Units.

(b) The General Manager is authorized to receive property into the Trust Organization in exchange for a negotiated Certificate of Capital Units. The party exchanging the property shall be deemed to be an Exchanger.

All owners of Capital Certificates shall be identified on a Registry of Certificates of Capital Units kept in the Trust Minute Book. Ownership of Capital Certificates shall not entitle the holder to any legal or equitable title in Trust Organization Property, nor to any undivided interest therein, nor management thereof, except and only at such time as the trust is terminated.

(c) Certificates of Capital Units shall be immune from seizure by any creditor of the lawful owner. They shall consist of One Hundred (100) units, each with a par value of One dollar (\$1.00). The General Manager may sell, exchange or acquire units for such sums as they consider proper. The General Manager shall issue the Certificates of Capital Units, in exchange for assets, in such form as the General Manager deems proper, evidencing the interest of the Exchanger(s). The General Manager shall be the Holder of the Trust Assets and shall be bound by the provisions of this Declaration of Trust.

The Holder(s) of any Certificates of Capital Units shall not have the right to ask for partition of the Trust property during the continuance of this Trust. The Holder(s) of any Certificates of Capital Units shall only have an interest in distribution of assets upon termination of the Trust.

The Certificate(s) of Capital Units shall entitle the Exchanger(s) to participate in all distribution from sales of the Trust assets.

(d) Death, insolvency, or bankruptcy of any Capital Certificate holder, or the transfer of a Capital certificate by gift, exchange or sale shall not operate as a dissolution of this Trust Organization or its operation or business; nor shall events entitle his creditors, heirs or legal representatives to demand any partition or division of the trust estate or any special accounting. Death of a Capital Certificate holder shall not terminate his or her rights if said rights are pre-assigned to the Capital Certificate holder's beneficiary as provided in the minute book of record or the Capital Certificate holder's trust. Said rights shall therefore not pass by probate or operation of law to any heir or legatee, but shall pass to the Beneficiary of the Capital holder, or in the event there is none, the Capital Certificates shall revert to this Trust.

(e) Certificates of Capital Units may be surrendered to or transferred back to the Trust Organization subject to the approval of the Trustee or the General Manager, but may not otherwise be pledged, assigned, hypothecated or transferred by a Capital Certificate holder without the consent of a majority in interest of all other current Capital Certificate holders. Should a Capital Certificate holder transfer or surrender his Certificate of Capital Unit to the Trust Organization, the General Manager may at his sole discretion, assign, convey or exchange said Capital Certificate to any other person(s). If any Capital Certificate holder contests, in any court of law, the validity of this Trust or any provision of this Trust, or the authority of the General Manager, that Capital Certificate holder's Certificate of Capital Units shall revert back to the Trust and may be re-issued to other parties at the discretion of the General Manager.

5.1 SHARES OF BENEFICIAL INTERESTS

No Beneficiary shall have the right to ask for partition of the Trust profit or property during the continuance of this trust. No Beneficiary shall have any interest in any portion of the Trust Property, and shall only have such interest in distribution of the profits as the Trustees determine to be in the best interests of the Trust, as evidenced by a Trust Certificate Unit. When any portion of the profit is distributed, that portion may then become taxable to the recipient.

Trust Certificate Units are not transferable. Any transferee of Certificate of Capital Unit, who receives said beneficial interest without prior written approval, shall succeed to none of the rights of the Transferor other than the right to receive a distribution of trust assets upon termination of the Trust.

initials of Trustees: *Dgg WDJ*

Once the Certificates of Capital Units are sold, they may become taxable.

6.1 BENEFICIARY

The BENEFICIARY(S) does not own Certificates of Capital Units or other property(s) in the Trust Fund. They may own Trust Certificate Units, at the discretion of the Trustees, and if they receive a distribution of the profits said distribution may become taxable upon reception.

7.1 EXECUTIVE SECRETARY

The EXECUTIVE SECRETARY as hereto before provided in this Contract, has certain duties and powers which shall include serving as independent PROTECTOR by having the power upon complaint for just cause against a Trustee, appoint a Committee of Arbitrators of Three (3) non-interested persons to investigate the complaint, and upon investigation, by showing proper cause, the accused shall be notified of the committee's findings. The accused shall therefore be entitled to an open forum so provided that he may present his defense and refute the alleged charges against him. If by Two Thirds (2/3) vote of the Committee, the accused will have 30 days in which to appeal the Committee's verdict to a court of competent jurisdiction.

The Executive Secretary may not appoint himself to be a Trustee nor may he serve on the Committee of Arbitrators.

Neither the Trustee not the General Manager not the Executive Secretary may at any time while holding office own or claim ownership of the corpus of the Trust or any part thereof.

In the event of, and upon the death, resignation or incapacity of either one of the two Trustees, the remaining Trustee shall continue to serve, and shall appoint a successor trustee within 30 days. Providing there are no objections within 30 days from the date of said appointment, the appointment shall stand. In the event of, and upon the death, resignation or incapacity of both Trustees to serve, the Executive Secretary, within Thrity days therefrom, shall appoint an Emergency Trustee until such time as the successor Trustee is comfirmed by a court of competent jurisdiction.

However, if there are no objections as to the Emergency Trustee serving as successor Trustee within 30 days from the date of said appointment, the Court need not comfirm the appointment.

THE EXECUTIVE SECRETARY SHALL HAVE THE FOLLOWING POWERS, VIZ:

(a) To appoint a Trustee resident in any part of the world;

(b) To appoint a Trustee to act as sole Trustee for such part of the Trust Fund as shall be located in any particular country, state, territory, colony, or possession, in which event, the Trustee appointed in relation to such funds shall in all respects be subject to the provisions in this Agreement set forth and contained;

(c) To appoint a Trustee resident in any part of the world to act as an alternate for the Trustee and to exercise all the powers of the Trustee, in which event, such alternate Trustee shall in all respects be subject to the provisions in this Deed set forth and contained;

(d) In the event of appointment of a new or alternate Trustee under the breach of duty clause, to declare that thereupon the Trustee shall cease to be the Trustee in respect of all or any part of the Trust Fund, and shall be divested to title to any or all of the capital and/or income of the Trust Fund.

8.1 FURTHER POWERS OF GENERAL MANAGER

Subject to any payment or application made, the GENERAL MANAGER shall accumulate the whole of the income arising in each year during the Express Accumulation Period, but only during such time as is not prohibited by any applicable law restricting the period during which income or any part thereof may be accumulated under this Settlement.

initials of Trustees: AAA WDJ

Any income which the General Manager shall accumulate pursuant to the preceding shall be dealt with as an accretion to the capital of the Trust Fund, but the General Manager may at any time or times, resort thereto and apply or pay the whole or any part thereof as if it were income of the Trust Fund to the then current year.

In so far as the income of the Trust Fund has not been paid, applied or accumulated as herein set forth, such income (at the end of the year in which it arose and in respect of which there has been no such payment, application or accumulation made), shall be added to the Trust capital.

In so far as the income of a year has not been validly dealt with under any of the preceding provisions of this clause, it may be distributed for the beneficiary who may not have been entitled to the distribution of said income has the last day of the year of income been termination date.

With the approval of the Trustees, subject to any appointment, application or payment, the General Manager shall, on the termination of the Trust, stand possessed of the Trust Fund and the income thereof upon trust, by delegation of the Trustees, to distribute the same as he shall determine, and such determination to be exercised in writing on or before the termination of Trust and in default of such determination for the Beneficiary.

THE GENERAL MANAGER SHALL HAVE AND MAY EXERCISE FROM TIME TO TIME THE FOLLOWING POWERS:

(a) To retain the original property belonging to or forming part of the Trust Fund in the actual state or condition in which the same was received by the Trustee for so long as the General Manager shall think proper;

(b) To sell, alienate or otherwise dispose of any property at any time forming part of the Trust Fund in such manner by public or private treaty, and for such price in money or other consideration and on such conditions as he may think fit to receive the consideration and grant discharge thereof, but only to the extent that such transaction is in the best interest of the Trust;

(c) To exercise his powers on behalf of the Trust attaching to securities (which expression includes, shares, stock debentures, bonds, mortgages, promissory notes and certificates of value);

(d) To exchange property for other property of a like or different nature, and for such consideration and no such conditions as the General Manager may consider advisable;

(e) To compromise and settle for such consideration and upon such terms and conditions as the general Manager may consider advisable, all matters arising in relation to the Trust or the Trust Fund hereby create, and all such compromises and settlements shall be binding on the Trust;

(f) To carry on any Trust business or trade, alone or in partnership either in its own right or in the capacity of a Trustee or otherwise, or with any company in which the General Manager is directly or indirectly interested in its own right, and in connection therewith to make, execute, negotiate and arrange all manner of payments, commercial credits, bills of exchange and all other necessary authorities to bankers and others from the Trust Fund;

(g) The General Manager may surrender and deliver up any securities forming part of the Trust Fund for such consideration (of whatever nature) and upon such terms and conditions as the General Manager may approve;

(h) To consider any re-organization, re-construction or amalgamation of all or any assets and securities which form part of the Trust Fund, and to consent to any dealing with such securities as he may consider advantageous or desirable in the best interest of the Trust;

(i) To invest the Trust Fund in such investments as the General Manager may in his discretion deem to be fit and desirable, including (without limitation) deposits with banks or other financial institutions, companies or like bodies, in any part of the world, whether or not such investments shall be authorized

initials of Trustees: *X.G.G. W.D.J.*

for the investment of trust funds, and without in any way restricting the foregoing provisions of this clause to invest the same, viz;

(1) The General Manager may purchase or exchange shares in any company, or purchase and/or sell securities, stocks, bonds, commodities, policies of insurance or other investments or property (real or personal) wheresoever situated; engage in any business transactions he sees fit, including insurance, publishing, etc.; buy and sell real estate; acquire assets, manage them, and sell them; and take on lease for such terms as he thinks fit, on any real or personal property, whether involving liability or not, whether in possession or reversion, and whether producing income or not, or upon personal credit, with or without security, and upon such terms as he shall in discretion think fit;

(2) The General Manager may make loans whether secured or unsecured and whether with or without interest to any person;

(3) The General Manager may purchase, in any part of the world, gold or silver bullion or other precious metals; and the General Manager shall have full unrestricted power of investing, selling and transposing investments as if the General Manager were beneficially entitled in all respects to the Trust Funds.

(j) To determine whether any sums received or disbursed are on account of capital or income, or partly on account of both, and in what proportions, and the decisions of the General Manager in writing or otherwise shall be conclusive and binding;

(k) To employ and pay for such professional or other assistance as the General Manager may deem requisite in the discharge of his duties;

(l) The General Manager may act on the opinion or advise of any professional or expert, but, provided he does so in good faith, the General Manager shall not be responsible for any loss, depreciation or damage occasioned by acting in accordance therewith;

(m) The General Manager shall determine all questions and matters of doubt which may arise in the course of the management, administration, realization, liquidation, partition or winding up of the Trust Fund;

(n) Generally to perform all acts of ownership to the same extent and with the same effect as might have been done as if the General Manager were acting in the capacity of a Trustee of the Trust Fund, and the decisions and actions of the General Manager, whether actually made or taken in writing or implied from the acts of the General Manager, shall be conclusive and binding on the Trust;

(o) The General Manager may erect buildings on and effect improvements to any property forming part of the Trust Fund and to conduct any operations (including leasing) over all or any part of such property;

(p) To institute and defend proceedings at Law and to proceed to the end and determination or compromise of the same as the General Manager shall see fit;

(q) The General Manager may borrow any monies for purposes of the Trust hereof such terms as to payment of principal and interest (if any) as he shall, in his discretion, think fit, and the General Manager may, for this purpose, mortgage or charge in favor of the Lender, the whole or any part of the Trust Fund or any interest therein.

The General Manager may register any securities at his discretion, in the name of the Trust.

The Expenses touching hereinafter provided for, shall be charged firstly against the income of the Trust Fund, and if such income is insufficient, then against the Trust Fund, as may be required.

The General Manager may appropriate any part of the Trust Fund in its actual condition or state of investment at the time of appropriation in or towards satisfaction of the entitlement of any person to any portion of the Trust Fund.

The General Manager may charge and shall be paid out of the Trust Fund and/or the income thereof such remuneration on such basis or at such rate as the General Manager shall from time to time submit in writing to the Trustees, and upon their approval, a record of said remuneration shall be entered upon the minutes of the Trust.

The General Manager shall not be required to give bond or security for the due and faithful administration of the Trust Fund or for the discharge of the Trust hereby created.

The General Manager shall not be bound to act personally in any case, but may appoint an Advisor to act on his behalf to transact all or any business of any nature.

9.1 FURTHER POWERS OF EXECUTIVE SECRETARY

(a) The Executive Secretary shall have power to appoint the Emergency Trustee or a new Emergency Trustee resident in any part of the world, PROVIDED ALWAYS that the Executive Secretary shall not appoint himself to be the Emergency Trustee;

(b) The Executive Secretary may at any time request the removal of any Emergency Trustee for breach of the terms of the Trust;

(c) Any Emergency Trustee may at any time resign the office of Emergency Trustee on giving not less than one month notice to the Executive Secretary;

(d) Upon good cause shown, a court of competent jurisdiction, may by order have the Emergency Trustee removed;

(e) The office of Emergency Trustee shall ipso facto be determined and vacated if such Emergency Trustee is removed from office pursuant to sub-clause 7.1(d).

10.1 POWERS IN GENERAL LIABILITY

(a) Every discretion or power hereby conferred on the Trustees, Emergency Trustee, or Executive Secretary shall be an absolute and uncontrolled discretion or power, and they shall thereby not be liable for any loss or damage occurring as a result of the exercise of such discretion or power;

(b) Neither the Trustees, the Emergency trustee, the Executive Secretary, nor the general Manager shall be liable for the consequence of any error or omission whether of law or of fact on his or their parts, or on the part of his or their legal or other advisors, or generally for any breach of duty or Trust whatsoever, unless it shall be proved to have been committed, made or omitted consciously, fraudulently, or in bad faith by any one or more of them;

(c) The Settlor and Trustee or Emergency Trustee shall be held harmless against any claims or taxes and impositions arising in connection with the Trust Fund or any part thereof;

(d) In the event of the General Manager investing the Trust Fund or any part thereof in the stocks or shares of any proprietary or private company, the following provisions shall apply;

(1) The General Manager shall be responsible only for so much of the stock or shares and dividends and income therefrom as shall be actually paid and transferred, and nothing herein shall place any obligation on the Trustee to:

(a) Investigate the accounts management or control of said company or;

(b) Inquire into or in any manner question or bring any action, suit or proceedings, or in any other manner whatsoever, seek to interfere with the management, government or control of the General Manager, as the case may be, for the time being of the said company.

(2) The Trustees are hereby expressly excused from attending any and all general meetings of the said company, and are hereby duly authorized to appoint the General manager as representative, and shall give such proxy to represent the Trust at all such general meetings. Notwithstanding, the Trustee may be represented at such meetings if the Trustee so desires.

11.1 RESIGNATION OF TRUSTEE

If it appears desirable to either Trustee to do so, any trustee may resign, and by instrument in writing, the remaining Trustee shall continue to serve and shall appoint a Successor Trustee within 30 days.

initials of Trustees: A99 W.D.J.

Provided there are no objections within 30 days from the date of said appointment, the appointment shall stand. The Executive Secretary shall appoint a Successor to any Emergency Trustee in any place in the world, and transfer to such Trustee the Trust Fund and income thereof, and shall not be required to give notice to any person other than in accordance with Clause 14.1, and, thereafter, this Deed shall be governed in all respects by the Laws of that place PROVIDED THAT in no event shall any accumulations of income be made thereafter which would be prohibited by law, as amended from time to time, and no disposition or appointment shall be made thereafter which would be void if this Settlement had continued to be governed by the Laws for the time being in force of that place, notwithstanding that the Laws of such other place may permit such accumulation or disposition or appointment.

12.1 SUCCESSOR TRUSTEE

Any SUCCESSOR TRUSTEE under this Deed shall have all the powers and duties of the Trustees hereunder. Upon the appointment of such successor Trustee, any attorney in fact, agent, custodian or depository of the property comprising the Trust Fund or income thereof, shall forthwith become the same for such Successor Trustee without the necessity of executing or filing any papers or any further act.

13.1 JURISDICTION

This Settlement is made under the Common Law and the rights of all parties and the construction and effect of every provision hereof, shall (subject to the Provisions of Clause 9.1 hereof) be subject to the Laws of the situs of this Trust and all beneficial interest therein shall be deemed to be in the same situs as this Trust.

14.1 RELEASE AND REVOCATION OF POWER

Any other person or persons upon whom any power is conferred by this Agreement may, subject to this Clause, by written document, release and revoke any power or powers so conferred on him or them. Upon the exercise of any release and revocation pursuant to this Clause, the power so released and revoked shall be absolutely and irrevocably terminated from the date when a memorandum of such release or revocation is endorsed on this Agreement or such later date, when such release or revocation is expressed in the document by which it is made to take effect.

15.1 PRIVACY

The Trustees shall not be obliged to make known to anyone that this Settlement exists, or any matters in relation thereto or that they are named as such, or that they are now or at any time hereafter included in any way in the Trust, nor are they obliged to contact any certificate holder or beneficiary until any of them becomes absolutely and indefeasibly entitled to receive actual payment of any monies or investments held by the Trust hereunder, and the Trust Officer shall only be obliged to inform the person then entitled of his or its actual entitlement and the existence of this Settlement.

16.1 TERMINATION OF TRUSTEES

At any time before the termination of the Trust, the happening of any of the following events or circumstances shall forthwith terminate the tenure of any company or person incorporated or resident within the situs of this Trust as Trustee hereof for the time being (hereinafter collectively referred to as "Resident Trustee") so that the Resident Trustee shall thereupon cease to be the Trustee hereunder, and to act as such Trustee, and shall be thereby divested of title to the capital and income of the Trust Fund, that is to say:

(a) The declaration or existence of a state of war, in consequence of which the citizens, nationals or residents of the Trust Situs are declared to be or deemed to be enemies of any foreign government;

(b) The invasion of the Trust Situs by military forces;

initials of Trustees: *AGG. WDS*

(c) The enactment of any Law or any action by or on the part of any government authority, agency, or officer of a foreign government, or having de-facto or de-jure jurisdiction over the Trust Situs, the purpose or effect of which is as follows:

(1) The acquisition, expropriation or confiscation of any of the assets comprising the Trust Fund or;

(2) To restrict in any way the use, investment or distribution of the Trust Fund or;

(3) The restriction, suspension or abrogation in whole or in part of the Trust constituted by this Deed, or of any contract in relation to the Trust hereby created, or to the Trust Fund, in which event, the Emergency Trustee shall forthwith become vested with title to the assets of the Trust Funds as if it had been the Trustee hereunder, and the forum for the administration of the Trust constituted by this Agreement shall forthwith be deemed to be the place of residence of the Emergency Trustee and the Courts of the said place of residence shall have exclusive jurisdiction over all matter appertaining to this Deed and the Trust hereby declared, and of any and all matters relating thereto. The appointment of the Emergency Trustee applicable at the time its calculated according to its scale of fees from time to time in force.

17.1 NAME OF THE TRUST

The Trust constituted by this Agreement shall be known as

18.1 DURATION OF TRUST

The duration of the Trust shall be for Twenty-Five years from the date hereof.

19.1 CUSTODIAN OF RECORDS

Notwithstanding the title of "General Manager," he is NOT the Custodian of Records for the Trust. Provided that funds are made available for such services, the only Custodian of Records for the Trust must be an accountant who may also serve as "TREASURER." The Trust may contract, by Resolution, a Custodian of Records only if the budget so permits. In the alternative, the Trust may contract, by Resolution, a "SECRETARY" to keep the business records of the Trust.

20.1 FURTHER PRIVACY PROVISION

This contract and Declaration of Trust and all business shall be kept private, protected by the common law privacy rights available in this and every other applicable jurisdiction. The penalty for release of any information pursuant to the material contained within the context of this Trust or any related material, including flitch density method, is that such person shall be fined or made the party of a tort action in the amount of not less than One Hundred Thousand (\$100,000.00) dollars.

21.1 AUTHORITY

The Officers of the Trust shall not be required to obtain authority or approval of any court in the exercise of any power conferred hereunder, and shall not be required to make current reports or any accounting thereto.

Should it become necessary for a court of competent jurisdiction to protect the administration of the Corpus herein, it too shall be guided by the terms, conditions, purposes and intent of this indenture, and minutes interpreting the same.

22.1 OBLIGATIONS

The Executive Secretary, in the absense of a Treasurer, shall pay all taxes (if any) assessments, charges, debts, bills and obligations arising out of the maintenance, operation and administration of this irrevocable trust. There shall be a charge upon the Trust for the above named obligations, and they shall be paid out of the income of the Trust. In the event and to the extent that the income may be insufficient for such, they shall be paid out of the principal.

23.1 COMPENSATION

The Trustees, Executive Secretary, General Manager, and like officers representing the Trust, while on Trust business, are entitled to compensation as determined by the minutes by two thirds (2/3) vote of said Trust Officers.

24.1 SUPPLEMENTAL MATERIAL

Included in this document is the "Master Plan for the Irrevocable Business Trust," written by Arthur Thomas, and published in the February, 1994, issue of Life & Health Insurance Sales magazine, Lexington, Kentucky. The article is attached, and is considered to be part of this document.

IN WITNESS WHEREOF the Settlor has hereunto set his hand and the Trustees have hereunto set their hand as of the day and year above written

WITNESSES

Melvin Paul Davis

L. D. L. Perry D. Redd

Charles E. Stevens

James Madison

Kenneth Lethel

Lawrence Sotah

Daniel Watlington
Daniel Watlington SETTLOR

Jorge G. Gonzalez
Jorge G. Gonzalez Trustee

William D. Jackson
William D. Jackson Trustee

initials of Trustees: DDG WDJ

STATE OF North Carolina
COUNTY OF Edgefield

BEFORE ME, the undersigned authority, personally appeared, _____, Settlor, known to me to be the person described in and who executed the foregoing Trust Agreement and acknowledged executing same voluntarily and for the purposes therein stated, and who is personally known to me or who presented _____ as identification.

WITNESS my hand and seal this 5th day of October, 2008.

William Doy Kager

Notary Public
STATE OF

My Commission Expires
May 30, 2011

My Commission Expires: _____

STATE OF
COUNTY OF

BEFORE ME, the undersigned authority, personally appeared, _____, Trustee, known to me to be the person described in and who executed the foregoing Trust Agreement and acknowledged executing same voluntarily and for the purposes therein stated, and who is personally known to me or who presented _____ as identification.

WITNESS my hand and seal this 15 day of October, 2008.

William Doy Kager

Notary Public
STATE OF

My Commission Expires
May 30, 2011

My Commission Expires: _____

STATE OF
COUNTY OF

BEFORE ME, the undersigned authority, personally appeared, _____, Trustee, known to me to be the person described in and who executed the foregoing Trust Agreement and acknowledged executing same voluntarily and for the purposes therein stated, and who is personally know to me or who presented _____ as identification.

WITNESS my hand and seal this 15 day of October, 2008.

William Doy Kager

Notary Public
STATE OF

My Commission Expires
May 30, 2011

My Commission Expires: _____

MASTER PLAN FOR THE
IRREVOCABLE BUSINESS TRUST

A lot of interest was generated by the publication in this magazine (in August 1993) of an article describing the theory behind the Irrevocable Business Trust. More and more businessmen have recently reorganized their businesses into irrevocable business trusts in order to dramatically reduce their liability for taxes. Today, more than ever, taxes are a big issue, and nearly everyone is very interested in reducing his liability.

Most businesses, setup as either a sole proprietorship or as a corporation, have no real privacy, cannot reduce state or self-employment taxes, and the businessmen involved do not avoid individual liability for the activities of their business. The irrevocable business trust, however, is totally impenetrable, it provides privacy from scrutiny by both government and the public, provides a significant degree of protection from nearly all taxes when properly structured, provides protection against Probate Court, and it provides for tax free exchanges of property. The inclusion of an insurance policy into a trust is another area of interest and concern. This article will examine privacy, taxes, insurance, and other aspects of the Irrevocable Business Trust.

No two businesses are exactly alike. Businesses and personal affairs are as varied as their owners. But there are certain key plans or arrangements that will for nearly every business arrangement where the goals are similar. For example, if the Businessman wishes to separate himself personally from the liability associated with his company, then he needs to step down as President or owner and either exchange the business into a trust for a certificate of capital unit, or sell it to an independent third party who in turn exchanges the business into a trust. As we may recall it is the TRANSFER OF DIRECT OWNERSHIP which carries with it the consequent TRANSFER OF LIABILITY. This is a basic principle and secret of the Irrevocable Business Trust which we discussed in the earlier article ("Secrets of the Irrevocable Business Trust"). Now we may immediately ask ourselves why someone would deliberately separate himself from a thriving business. The answer is simple. He doesn't. HE MERELY CHANGES HIS RELATIONSHIP TO THAT BUSINESS FROM OWNER TO A CONTRACTED GENERAL MANAGER IN ORDER TO REDUCE HIS EXPOSURE TO LIABILITY. The principle of CONTRACT is the second great principle associated with an irrevocable business trust.

CONTRACTUAL RELATIONSHIPS

Let's see how this change of relationship is handled. Let's say that a businessman has a small advertising company which is incorporated. His first step should be to resign with the Secretary of State as an officer of that corporation and then dissolve the corporation so that it reverts to a sole proprietorship. He must resign as an officer, because even if the corporation is dissolved, if it is later determined that it had any outstanding debts he, as an officer, would be personally liable for those debts. The corporation should be dissolved because a corporation is a creature of the state, and as such it is beholden to the state. If the state gives us a privilege (of incorporation) then it only makes sense that the state can dictate the terms of that privilege (pay all taxes, produce books and records on demand, etc.) If we truly wish to take control of our personal and business affairs then we need to deliberately limit our reliance upon that which the state so graciously but tenaciously proffers us.

Our next step, then, should be to exchange that business for a certificate of capital unit or units in a trust. Of course, it is exchanged into a business trust that has been setup deliberately for the purpose of receiving the business. The owner of the business, however, MUST NOT BE THE GRANTOR OF THE TRUST.

initials of Trustees: JAG WDS

An independent third party should establish the trust, funding it with, say, \$10.00, and receiving a mere 1% interest in the trust for his trouble. This independent party, a friend of the previous owner, relative not in his immediate family, or business associate, may receive one certificate of capital unit (1%) in exchange for setting it up. The businessman, however, EXCHANGES a far more valuable asset into the trust, a business, and so naturally he should receive a far greater share of the capital units of the trust in exchange. His share, however, should never exceed 49%. If it did, a court of law may conclude that it was "his trust", because the separation of direct ownership did not really take place. In addition, in order to avoid even the appearance of ownership, the previous owner and holder of the certificates may elect to quit-claim the certificates into another trust, or to his children or spouse. The initial exchange of the business into the trust for a certificate IS NOT A TAXABLE EVENT. Contrary to popular belief, even when the previous owner quit-claims a home worth well over \$600,000.00 into an irrevocable business trust it is not a taxable event, because the certificate he receives in exchange is of INDETERMINABLE VALUE, and remains so until the house or business or assets of the trust are actually sold. Only upon the sale can a value be placed upon the event, and only then can a tax be levied against the event. The Supreme Court ruled that:

"Certificates in exchange are not taxable until a realized gain has occurred." (Burnett vs. Logan, 283 U.S. 404)

Returning to our concern regarding the relationship of the previous owner, what relationship should he have to the trust? The best way to avoid any tie to the trust is for the previous owner to be HIRED BACK AS GENERAL MANAGER OF THE BUSINESS TRUST. In that way he still has a direct hands-on relationship with the affairs of the business but he is not the owner, rather he is CONTRACTED as a manager, and has been merely DELEGATED the responsibility which he previously assumed as president or owner. You see, if a third party sets up a trust with \$10.00, appoints two trustees, and then the trustees find an exchanger (the previous business owner) who desires to exchange a "widget" manufacturing business into the trust, those 2 trustees need to either be expert in manufacturing "widgets," or else they should be prepared to hire a manager who is. What better or more logical choice for general manager exists than the previous owner of the business? What business is it of anyone's if that manager deliberately planned to exchange his business in the hopes that those two trustees would indeed hire him back as general manager? So what if the previous owner drops his personal salary from, say \$57,600.00 a year to \$12,000.00 a year as contracted General Manager? The IRS may be quite upset that they can no longer tax that businessman at the higher rate, but he always retains his right to so arrange his affairs such that his taxes shall be as low as possible. If he happens to maintain his standard of living through private business arrangements with trusts, that really isn't cheating the IRS out of anything at all. It is merely a wise arrangement of affairs to reduce his taxable liability, and is perfectly legal. We do not even have a patriotic duty to increase our taxes.

TRUSTEES

Now let us consider the trustees. Who should they be? How much power do they have? What assurance do we have that the previous owner shall be hired as manager? The trustees should not be directly related to the previous business owner; at least they should not have the same last name. Relatives are fine provided they are not the immediate spouse or children. In that way any implied control of the trustees is avoided. In my trust the very first duty of the trustees is to contract a general manager to run the day to day affairs of the trust, and in fact nearly all of the duties of the trustees themselves are delegated to the general manager, whose only relationship to the trust is by contract.

initials of Trustees: Agg. w.d.

This is the first order of business and takes place at the same time that the trust is established and a business is exchanged into the trust.

Everything can happen at the same initial meeting of the trustees and grantor. No, there is no absolute assurance that the previous owner will be hired back as general manager by the trustees, but therein lies the protection of the irrevocable business trust. Without the appearance of substance of direct control by the previous owner, there can be no valid claim that he is the de-facto owner of the business. This form vs. substance principle was best explained in the 1969 Supreme Court case of Edwards vs. C.I.R. 415 Fed Rep 578:

"... the form of a contract is the considered and chosen method of expressing the substance of contractual agreements between parties and the dignity of contractual right cannot be judically set aside simply because a tax benefit results either by design or accident Form, absent exceptional circumstances, reflects substance."

Another important Supreme Court case underlines this principle:

"... Commissioner of Internal Revenue and Tax Court cannot arbitrarily collapse form of transaction into what they consider the substance..." (Harris v. C.I.R., 438 Fed Rep.2d 704)

The trustees do not have total arbitrary power over the trust. They are strictly limited by the terms of the trust, and can only do that which is in the best interest of the trust.

TRUST ARRANGEMENTS AND MONEY FLOW

Now that we've established the previous owner's status and protection from liability, let's consider the flow of money through an irrevocable business trust arrangement. Most businesses own assets, property, buildings, tools, equipment, or office furniture and fixtures. It is just as important to limit the business trusts' exposure to liability as it is the previous owner's. A wise approach is to separate the liability-prone properties from one another. That is why most businesses which are arranged into business trusts will consist of more than one trust. The first will hold the business, which typically consist of simply the good name of the business, a bank account, and perhaps the contents of some filing cabinets or a computer program, but not the computers or the filing cabinets themselves. A second holding trust holds essential business property such as filing cabinets, computers, office furniture, tools, machinery, and equipment, and leases them back to the first business trust. Typically a third trust owns the building and grounds and leases the space back to the first business trust. Possibly a fourth business trust holds the delivery vehicles, and leases them to the first business trust. We would be wise to look at what large hotels do. Often they put the hotel itself in one trust, the swimming pool in another, the parking lot in another, and the bar in still another. That way if a liability should arise in any one location, it does not jeopardize the entire business. A more graphic explanation can be made with the airlines. Typically each aircraft is held in it's own trust. Should a major accident occur in which an airliner goes down killing all on board, a wrongful death suit might bankrupt the Airline. But if each aircraft were in it's own trust, then judgment awards could only come from the trust which held the wrecked aircraft, and possibly the proceeds from applicable insurance policies.

initials of Trustees

The Airline itself wouldn't go bankrupt, because it didn't own the aircraft, it was merely leasing it from a trust. Each business in this country needs to be as careful in separating the liability for their assets as do the large airlines and hotels. We all have liabilities in our business, not the least of which is an exorbitant tax liability.

Payments and checks from customers, of course, should be made out to the primary business trust which should have it's own bank account. The secretary or treasurer should be the signatory to the bank account, or he should have a rubber stamp with the trustee's signature for use in signing company checks. In any case the treasurer should not open the account with his own social security account number, because it is not his bank account. It belongs to the trust, and so the trust should obtain an E.I.N. as identification number and the treasurer should use it in opening the bank account. At the end of the year the business trust files a 1041 Fiduciary income tax return. On that return provision is made for EXPENSES and for DISTRIBUTION OF PROFIT. Of course it is a legitimate BUSINESS EXPENSE for the business to lease all it's equipment from several other irrevocable business holding trusts (leasing trust). In addition, any portion, or all, of the profit at the end of the year may be DISTRIBUTED to the beneficiaries (as provided on the 1041 form). In that way the taxable liability passes the business trust to the beneficiaries, and through income splitting and other means taxes may be dramatically reduced through this simple expedient. The beneficiaries do not have to be individuals. They may be other trusts which also file 1041's and also distribute a portion of all of their profit to THEIR beneficiaries in turn. Privacy isn't compromised with a fiduciary income tax return. Unlike a corporation where the "Articles of Incorporation" must be registered and open for public view, the trust document is totally private. Although it must file an annual tax return, no accounting must be revealed as to the business activity details or assets held. The trust does not have to reveal the trustees or the manager. Unlike other forms of business, the irrevocable business trust lets us carry on business in almost total privacy.

Of course this article cannot hope to present all the many different ways in which a business trust may organize it's affairs to reduce liability and taxes. There is an almost infinite number of variations on the basic theme. But the principle is simply to separate and pass on liability until the consequences become

watered-down through the very process of distribution. Each business is unique, every businessman's objectives are different, and it is important that we secure the assistance of a competent trust expert to properly establish our individual business in the manner that would best serve our individual needs.

INSURANCE TRUST ARRANGEMENTS

Let's turn our attention now to the insurance trust. We mentioned earlier that the previous business owner can decrease his personal income and yet maintain his same lifestyle. Any hard-working businessman has a great deal of personal expenses. We all have insurance policies, mortgage payments, automobile loan payments, and perhaps even private school tuition or college expenses for our children. Must we give that up when we reduce our personal income to a level where the taxes become bearable? Not at all. What is need is a more imaginative solution to the solution to the problem of personal expenses. Our family financial affairs are really very similar to a business, with the exception that there usually isn't very much profit, and voluntarily permit our personal family financial affairs to be penalized by the IRS by having more restrictions on deduction provided for these family expenses than would a regular business which incurs the same expenses? It just doesn't seem fair. In fact it is not necessary. Let an irrevocable business trust take on those responsibilities. Sally can be the beneficiary, and therefore her college tuition or insurance policy premiums are legitimate business expenses of the business trust.

initials of Trustees: *MA 4/17*

After all, by statute a trust has as it's chief OBLIGATION the care and concern of the BENEFICIARIES. It only makes sense that if the trust incurs expenses to care for the beneficiary than that trust has incurred nontaxable business expenses. By the way, I understand that dividends from certain insurance policies are, by law, also non-taxable.

Now, perhaps some of you readers are C.P.A.'s and your immediate reaction is to say: Whoa, what about the Key-Man Policy rules, 'the business cannot write those off!' I agree. The Business Manager is a key man, and if there are special rules in the IRS Code which forbids a business from expensing-out the cost of an insurance policy on the President or some other key man in the company, then that same rule will apply to the business trust. The Irrevocable Business Trust is first and foremost a business. But that doesn't mean that the General Manager cannot be the beneficiary of ANOTHER trust which takes out a policy on him. It simply means that the normal expense rules normally apply to the expenses which the trust incurs on behalf of the beneficiaries of that trust. The General Manager should NOT be the beneficiary of the first business trust.

EXAMPLE SAVINGS USING THE IRREVOCABLE TRUSTS

One of the biggest savings that becomes immediately recognized with an irrevocable business arrangement is that the high FICA tax is dramatically reduced. For example if the previous owner was making \$57,600.00 a year he would pay a whopping \$8,812.00 in FICA taxes. After being contracted by the trust (note, he is an independent contractor, not an employee of the trust) he only makes \$12,000.00 a year as opposed to his previous \$57,600.00 salary, and so he is only liable for a personal FICA tax of \$1,836.00, a much more manageable figure. That creates an immediate savings of \$5,140.00! The implications of such versatile arrangements should boggle the imagination. Consider, if you will, the prospects that the savings and yearly profit from the business, now held by an irrevocable business trust, are ALL DISTRIBUTED TO ANOTHER TRUST, THE "BENEFICIARY" TRUST. According to the 1041 Fiduciary income tax return, the amount distributed is not taxable. Since it is a business, the expenses are also not taxable. In effect we have a TAX-FREE OPERATION. This arrangement is exactly how very large multinational corporations and how the very wealthy protect their assets. They have learned long ago how to protect what they have, and we would do well to learn from them. Although these arrangements may seem complex to the uninitiated, in reality the principles are quite simple.

The trust which receives the profit and savings can be an irrevocable business (holding) trust. It can hold a home, cars, insurance policies, and can pay for other expenses such as Sally's college or private school tuition. The previous business owner can still live in the home he quit-claims to the trust, provided he has a contractual arrangement with the trust. He could act as a live-in caretaker for the house. In exchange for cutting the grass and so forth he could live there rent free, and his children could be named as beneficiaries of the trust. Provided a true contractual arrangement was indeed established, and carefully documented, between the caretaker and the trust, such an arrangement is perfectly legal.

Another trust could act as a management trust and provide the management services which the first business trust needs. Rather than the previous owner contracting HIMSELF out to the first business trust, he could be affiliated with a management trust which could CONTRACT HIS SERVICES to the business trust. In that way the fees the business trust pays the management trust wouldn't even have to be distributed, they would simply be business expenses, and the management trust, in turn could expense-out its profit by purchasing tax free negotiable bonds for use in a private pension plan for the benefit of the original business owner, the BENEFICIARY OF THE MANAGEMENT TRUST. Many other arrangements can be made with a little imagination and planning. A few minutes time with paper and pencil will show a variety of block diagram possibilities for trusts, and the costs of these multiple trust are very reasonable.

initials of Trustees: AGG. W.D.T.

Most irrevocable business trust providers are beginning to realize the competition that is building, and now is the best time to look into buying two or three trusts. The worst thing a person could do when planning irrevocable business trust arrangements, however, is to get bogged down in stereotyped solutions proposed by unimaginative, set-in-their-ways, tax-code blinded C.P.A.'s. Use your imagination, be creative. I have even seen an interesting and very workable plan proposed by someone using the Limited Liability Company where the company is considered the employer of the shareholders family members without additional income tax. Thirty-four states now have established an LLC Act. Such an arrangement is fine, provided the government doesn't change the rules in midstream. I am always a bit reluctant to take advantage of perks and privileges offered by the government, as they always seem to have hidden strings or conditions attached.

In conclusion, the irrevocable business trust is a VERY VERSATILE VEHICLE for saving taxes, protecting assets, providing liability protection, and preserving privacy. The imaginative use of irrevocable business trusts spells the answer to a current confiscatory tax policy which tends to otherwise destroy incentive. When a businessman can no longer realize profit, then his incentive for continued productive effort is likewise destroyed. Provided a businessman arranges his affairs wisely and utilizes the assistance of someone knowledgeable in the establishment of irrevocable business trusts, there should be no reason why he cannot immediately realize enormous savings and liability protection. Lets put some PROFIT back into our business by utilizing an IRREVOCABLE BUSINESS TRUST.

Arthur Thomas

Ohio Technical Writing Service

initials of Trustees: AGG WDJ

MANAGEMENT AGREEMENT

THIS AGREEMENT, made and entered into on this 11th day of October, 2008, by and between Rosemary Arencibia, hereinafter referred to as Manager, and CIBIA TRUST (business trust), located at 531 E. 60th St. Hialiah, Fl 33013, subscribing this AGREEMENT, at the end hereof, hereafter referred to as the CLIENT.

WITNESSETH:

WHEREAS, the CLIENT possesses certain duties, responsibilities, and obligations which the Client wishes to delegate to another company to manager for a Year (year) limited period of time, and WHEREAS, the Manager are in the business of providing management services, and are willing to provide such services for the client upon term and conditions hereinafter set forth:

1. SERVICES: The Client hereby appoints Manager to be the day by day manager with respect to any or all business-dealings the Client may have. The Client does so for the purpose of providing for a professional relationship with customers.

2. PROCEDURE: The Client does hereby transfer all authority to the Manager to manage the business affairs of the Client.

3. DURATION AND TERMINATION: For good cause, such as death, sale of the Client's business, or any or all of the Client's equipment and/or any emergency or crisis which may affect the financial health status of the Client, this Agreement may be terminated by either party at any time, with Sixty (60) days prior written notice to the other. In that case, the Manager shall make changes only with the consent of the Client. Termination of this Agreement shall in no way affect or preclude the consummation of any transaction which was effected prior to such termination.

4. POWERS, ACTS, AND COMMISSIONS OF THE MANAGER: In connection with the rendering of services to the Client as provided for herein, the Manager acknowledge with this Agreement to undertake and effect transactions with customers on behalf of and at the risk of the Client in such a manner as the Manager deem advisable, with prior notice and approval by the Client. This statement is not intended to take away rights that the Client may have under the law.

5. MANAGING FEES: The Client shall pay each of the Manager a monthly management fee of up to \$1,000.00 which shall be determined on the profit basis of the Client after taxes. This fee is payable upon the acceptance of this Agreement, and payable each month thereafter. All checks shall be made payable to the Manager.

Should this Agreement be terminated anytime prior to the "fees is due" date, there shall be no credit allowed for the remaining days, nor shall the Client receive a refund.

6. ADDITIONAL CLIENT OBLIGATIONS: The Client also agrees to provide office facilities, telephones, lodging, furnishings, and food for the Manager, as they are expected to be available for his business on a day and night basis. The Client also agrees to purchase life insurance policies, investment plans, and retirement plans for the Manager.

TRUSTEE

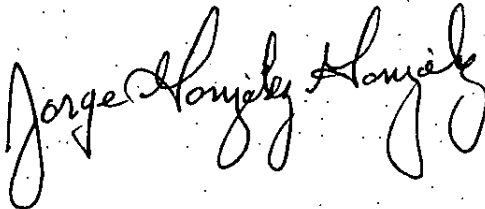
DATE October 11, 2008

Conditional to your acceptance, you have been appointed as Trustee for Cibola Irrevocable Pure Business Trust. Please consider this letter as the equivalent of a contractor agreement.

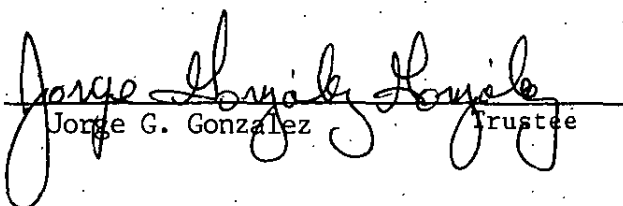
Within 20 days from the signing of this acceptance agreement you and your co-trustee shall meet as a Board of Trustees and may there and then appoint a General Manager who will be responsible for the day to day business affairs of the Trust organization.

This letter will suffice in lieu of a separate independent constrator agreement.

Sincerely,



Received and agreed to on this date: October 11, 2008



Jorge G. Gonzalez Trustee

PROPOSAL TO EXCHANGE PROPERTY FOR CERTIFICATE OF CAPITAL UNIT

TO: Jorge G. Gonzalez, CIBIA TRUST; William D. Jackson

From: Rosemary Arencibia

RE: Real Property in Exchange for ten Certificates of Capital Units

Dear Trustees:

After considering the benefits of transferring property into your organization, we have decided that an EXCHANGE of our property for:

TEN (10) UNITS (CERTIFICATE of CAPITAL Units)

holds a promise of attractive future benefits. This offer is, therefore, submitted for your consideration.

We herein propose to exchange the following property for a minimum of:

TEN (10) UNITS (CERTIFICATE of CAPITAL Units)

Further, it is understood that such an exchange would be neither a gift nor a sale, but a tax deferred exchange. If this meets with Trustees approval, and, if, indeed, the Trustees feel that such an exchange would create future capital or benefit for the organization, please reply.

Description of Property:


See attached Schedule "A" (Part II)

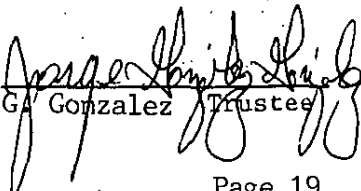
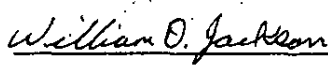
Existing Liens against the property (if any):

Your immediate response will be appreciated.

Thank you.

Date: October 11, 2008


Rosemary Arencibia Exchanger

Accepted and Agreed to by:  
Jorge G. Gonzalez Trustee William D. Jackson Trustee

MEMORANDUM OF EXCHANGE

TO: Jorge G. Gonzalez

and William D. Jackson

From: Rosemary Arencibia

IN EXCHANGE FOR 10 CERTIFICATES OF CAPITAL UNITS, receipt of which is hereby acknowledged, the undersigned exchangers trade, exchange, convey and deliver the following described personal property to the above named Trustees.

To wit: SEE ATTACHED SCHEDULE "A" (PART II)

WITNESS OUR HAND THIS 11th day of October, 2008.

Rosemary Arencibia
Rosemary Arencibia Exchanger

Acknowledged as received by the Trustees:

Jorge G. Gonzalez
Jorge G. Gonzalez Trustee

William D. Jackson
William D. Jackson Trustee

JGG WDJ

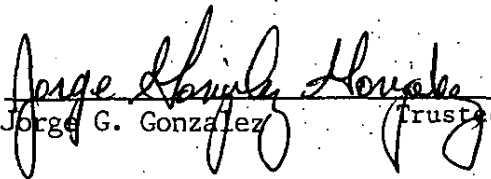
GENERAL MANAGER


Dear Rosemary Arencibia

Conditional to your acceptance, you have been appointed as GENERAL MANAGER
of CIBIA TRUST, an Irrevocable Pure Business Trust.

Please consider the letter as the equivalent of a contractor agreement. This
letter will suffice in lieu of separate independent contractor agreement.

Sincerely


Jorge G. Gonzalez Trustee


William D. Jackson Trustee

I, Rosemary Arencibia, do understand the duties, powers and limitation of the General
Manager and do hereby accept the appointment as General Manager of the above
named Trust on this 11th day of October, 2008.



An Irrevocable Pure Business Trust -

MINUTES
OF

The Board of Trustees for CIBIA , (BUSINESS TRUST) approached Rosemary Arencibia , hereafter EXCHANGER.

They offered to trade as consideration TEN (10) Units (Certificate of Capital Units) contained in the above named Irrevocable Business Trust organization for real and/or personal property. A list of the property is being attached to Schedule "A" (Part II) of said Trust.

Upon consideration by all concerned, it was unanimously agreed to accept the proposed trade and the exchange was made.

Description of Property: See Schedule "A" (Part II) attached.

Date: October 11 , 2008 .

Rosemary Arencibia
Rosemary Arencibia Exchanger

Jorge G. Gonzalez
Jorge G. Gonzalez Trustee

William D. Jackson
William D. Jackson Trustee

TO: NEW ACCOUNTS MANAGER
RE: ACCOUNT FOR

Dear Sir:

This letter introduces _____ as Treasurer for _____, a Business Trust created on October 11, 2008. The Treasurer is fully authorized by the Trustees, _____, to open on or more checking and/or savings accounts at your institution.

Further, the Treasurer may make deposits and withdrawals, write checks, and sign on the account.

The account should be titled:

The Tax EIN number is # 26-659 6307.

This appointment shall continue in full force and effect unless or until your institution is notified by the Board of Director of the Trustees.

If there are any questions respecting this appointment, please contact _____ at the above address and telephone number.

Witness our hand this 11th day of October, 2008.

Jorge G. Gonzalez
Jorge G. Gonzalez Trustee

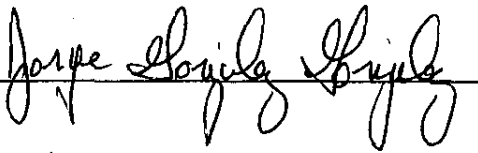
William D. Jackson
William D. Jackson Trustee

CERTIFIED LIST OF BENEFICIARIES

Name of Trust: CIBIA TRUST

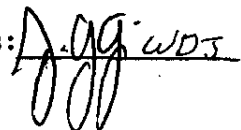
<u>Name of Beneficiaries</u>	<u>Date</u>	<u>No. of Certificates (Units)</u>
Lazaro Manuel Arencibia	10 / 11 / 2008	100
Ana Deici Bruno	10 / 11 / 2008	100
Jorge Gonzalez González	10 / 11 / 2008	100
Daniel Watlington	10 / 11 / 2008	100
Jose Arencibia	10 / 11 / 2008	100

Certified by:



Title: Trustee

Dated: October 11, 2008



(A BUSINESS TRUST)
(AN IRREVOCABLE PURE TRUST)

NO. 1

100 UNIT(S)

A TRUST ORGANIZATION
UNDER THE LAWS OF THE TRUST
SITUS

Pursuant to a contract dated the 11th day of October, 2008, creating the above said company and in compliance with all the terms and conditions thereof:

Daniel Watlington

the holder of 100 units is subject to the following terms and conditions:

1. The holder is exempt from debts of obligations of the Trust;
2. This Certificate does not confer any interest in or to the Trust assets, or in any management of control thereof;
3. This Certificate is non-transferable during the lifetime of the holder, and becomes null and void at the death of the holder. The Trustees shall re-issue same upon the holder's death, in accordance with the Trust Instructions;
4. This Certificate is irrevocable except by the Death of the Beneficiary (holder);
5. Benefits of this Certificate are determined by the Trustees of this Trust.

This certificate is signed and dated this 11th day of October, 2008.

Jorge G. Gonzalez by *Jorge G. Gonzalez* Title Trustee

CERTIFICATE OF TRUST UNITS

NO.	2	A TRUST ORGANIZATION UNDER THE LAWS OF THE TRUST SITUS	1 UNIT(S)
-----	---	--	-----------

Pursuant to a contract dated the 11th day of October, 2008, creating the above said company and in compliance with all the terms and conditions thereof:

Jose Arencibia

the holder of 1 unit is subject to the following terms and conditions:

1. The holder shall not be entitled to any share of distribution of profit;
2. In the event the Trustees elect not to renew the contract for existence of the company at the end of a 25 year period or in the even of prior liquidation for any reason the holder shall be entitled to his proportionate share of the net liquidated assets of the company;
3. All units are fully paid and non-assessable when issued and no liability for the company's actions shall insure to the holder;
4. The holder shall have no rights, powers, privileges or interest in or control over the assets or management of the Trust;
5. The units evidenced by this certificate shall be transferable in accordance with the endorsement on the reverse hereof in compliance with the terms and conditions of the aforesaid contract.

This certificate is signed and dated this 11th day of October, 20 08,
by George Gonzalez Gonzalez, Title Trustee
George Gonzalez Gonzalez CERTIFICATE OF CAPITAL UNIT


SCHEDULE "A"

(AN IRREVOCABLE BUSINESS TRUST)

PERSONAL PROPERTY

1. THE CASH SUM OF TEN (\$10.00) DOLLARS AND OTHER VALUABLE PAPERS TO BE KEPT WITH THE TRUST.
2. CHECKING ACCOUNT. 2000040793605
3. FEDERAL EMPLOYER IDENTIFICATION NUMBER 26-659-6307.

Dated: October 11, 2008, 2008.

 WDS
Initials of Trustees

SCHEDULE "A" (PART II)

(AN IRREVOCABLE BUSINESS TRUST)

DESCRIPTION

Name of Business: CIBIA TRUST

Description of Business: Buy and sell Realestate property

Previous Owner: None

New Owner: CIBIA TRUST

Par Value: \$One Dollar (100) UNits, Certificates of Capital
per unit Units of indeterminate value.

initials of Trustees:

[Handwritten initials]

SCHEDULE "B"

REGISTRY OF
CERTIFICATES OF CAPITAL UNITS

CIBIA TRUST (AN IRREVOCABLE BUSINESS TRUST)

DATE	HOLDER'S NAME	QUANTITY	CERTIFICATE NUMBER	TRUSTEE'S AUTHORIZATION
10-11-08	Daniel Watlington	100	1	
10-11-08	Jorge G. Gonzalez	1	2	

Dated: October 11th, 2008

WDS
Initials of Trustees

ACCEPTANCE BY TRUSTEE

I, Jorge G. Gonzalez , hereby accept the appointment as Trustee of the

This the 14th day of October , 2008 .

Jorge Gonzalez Gonzalez [SEAL]

I, A Notary Public for said County and State, do hereby certify that
 , appeared before me this day and acknowledged the due execution of
 the foregoing instrument for the purpose therein expressed.

WITNESS my hand and Notarial Seal this the 14 day of October , 2008 .

William Dany Kase
NOTARY PUBLIC

My Commission Expires: My Commission Expires
May 30, 2011



initials of Trustees: JGG-WDJ

APPOINTMENT OF TRUSTEE

Pursuant to the express provisions of Section 7.1 of the _____, the undersigned Executive Secretary hereby appoints William D. Jackson, as Trustee of said trust.

This the 14th day of October, 2008.

William D Jackson [SEAL]

I, a Notary Public for said County and State, do hereby certify that _____ appeared before me this day and acknowledged the due execution of the foregoing instrument for the purposes therein expressed.

WITNESS my hand and Notarial Seal this the 14th day of October, 2008.

William Dory Kae
NOTARY PUBLIC

My Commission Expires: _____
My Commission Expires
May 30, 2011

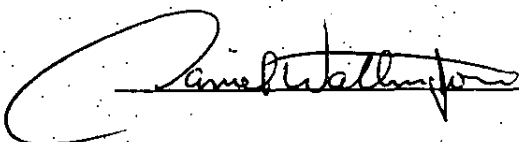


initials of Trustees: gg WDJ

ACCEPTANCE BY EXECUTIVE SECRETARY

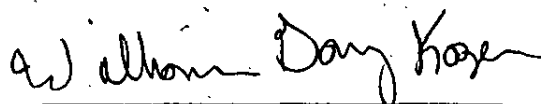
I, Daniel Watlington, hereby accept the appointment as Executive Secretary
of

This the 14th day of October, 2008.

 [SEAL]

I, a Notary Public for said County and State, do hereby certify that
appeared before me this day and acknowledged the due execution of the
foregoing instrument for the purposes therein expressed.

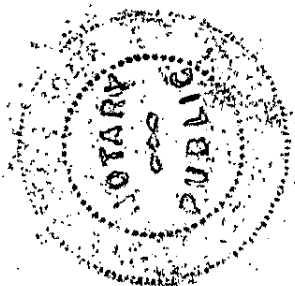
Witness my hand and Notarial Seal this the 14 day of October, 2008.



NOTARY PUBLIC

My Commission Expires
May 30, 2011

My Commission Expires: _____



initials of Secretary: A. G. W. 205

The Client will also provide the General Manager with two weeks of paid vacation the first year. Vacation time may be increased by two weeks each year thereafter up to sixteen weeks a year.

The Client will provide educational classes for the General Manager so that he can improve skills that may be involved in furthering the Client's business activities, such as, but not limited, to business management classes, computer classes, etc.

The Client will also provide vehicles, maintenance, repair, insurance, and cost of operation, for the General Manager.

7. MISCELLANEOUS: The Client in no way relinquishes ownership of any of the properties. The Manager may not convert any of the delegated powers for their own financial benefit without the Client's written consent.

8. EFFECTIVE DATE, ASSIGNMENT, GOVERNING LAW: This Agreement shall constitute a binding agreement upon its acceptance by the General Manager, provided, however, that the Client may recind this Agreement without penalty within Five (5) business days after the execution date set forth below. This Agreement may not be assigned by either party without the other party's written consent. This Agreement shall constitute a contract entered into and governed by the laws of the STATE OF FLORIDA, and shall be binding upon the successors and assignees of the parties thereto.

This Agreement is made and executed by the Manager and the Client on this 11th day of October 11, 2008.

By Trustee William D. Jackson

WITNESS

Client

WITNESS

General Manager

WITNESS

WITNESS

WITNESS

WITNESS

initials of Trustees: JAG WDJ

(AN IRREVOCABLE BUSINESS TRUST)

FILED

CERTIFICATE

2008 NOV -4 P 4:37
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

We, Jorge G. Gonzalez, William D. Jackson , being all of the Trustees of
(the "Trust"), an Irrevocable Common-Law Trust, hereby certify as follows:

1. The following resolutions were duly and unanimously adopted by all of the Trustees of the Trust at a meeting called and held on October 11th , 2008 , at which all of the Trustees were present and acting throughout the meeting, and said resolutions have not been amended since and are in full force and effect.

RESOLVED, that the Trust open a bank account in order to properly conduct its business, and further that the Trust's General Managers, position and duties , is empowered and he is authorized to have sole power and authority to conduct all of the Trust's banking affairs, including without limitation, the sole power to make deposits, and to make withdrawals with a General Manager's sole signature and conduct solely any other matter with the bank as may be required.

FURTHER RESOLVED, that the Trustees of the Trust hereby waive and relinquish any right to power they may possess to conduct the banking affairs of the Trust, the Trustees having unanimously agreed, delegated and empowered the Trust's General Managers exclusively to conduct all such activities on behalf of the Trust.

IN WITNESS WHEREOF, we have executed this certificate this 14 day of October, 2008 , to Rosemary Arencibia .

William D. Jackson
Trustee

Jorge G. Gonzalez
Trustee

William D. Jackson
Notary Public

My Commission Expires on:

My Commission Expires
May 30, 2011

(AN IRREVOCABLE BUSINESS TRUST)

initials of Trustees: AGG