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**INTERNATIONAL COMPANY
SERVICES (USA) Inc.**
Providing International Business Consulting

Atlantic Professional Building
1591 East Atlantic Boulevard
Suite 200
Pompano Beach
Florida 33060
USA

Tel: +1 954 943 1498
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E-mail: usa@ICSL.com

March 22, 2000

Florida Department of State
Division of Corporation
P.O. Box 6327
Tallahassee, Florida 32314

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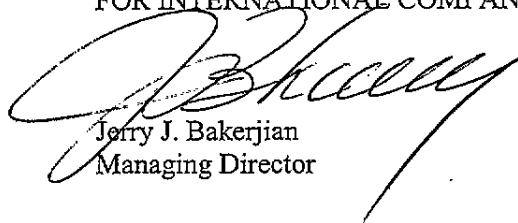
RE: TAILWIND SERVICES LLC

Dear Sir/Madam:

Enclosed please find the Articles of Organization for Florida Limited Liability Company of TAILWIND SERVICES LLC and a check in the amount of \$155.00 to cover the filing fees for the Articles of Organization and Affidavit, Registered agent fee and Certified copy.

We look forward to hearing from you soon.

Yours truly,
FOR INTERNATIONAL COMPANY SERVICES (USA) INC.


Jerry J. Bakerjian
Managing Director

FILED
00 MAR 28 PM 10:40
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

mtw
3/30

JB/ab
Enc.

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Email: uy@ICSL.com

**ARTICLES OF ORGANIZATION FOR
FLORIDA
LIMITED LIABILITY COMPANY**

ARTICLE I - Name:

The name of the Limited Liability Company is:

TAILWIND SERVICES LLC

ARTICLE II - Address:

The mailing address and street address of the principal office of the Limited Liability Company is:

1591 East Atlantic Blvd. Suite 200
Pompano Beach, Florida 33060

ARTICLE III

Registered Office & Registered Agent's Signature:

The name and the Florida street address of the registered agent are:

Carlton Management, Inc.
1591 East Atlantic Blvd. Suite 200
Pompano Beach, Florida 33060

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00 MAR 28 PM 10:40
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent as provided for in Chapter 608, F.S.



Registered Agent's Signature

ARTICLE IV - Management:

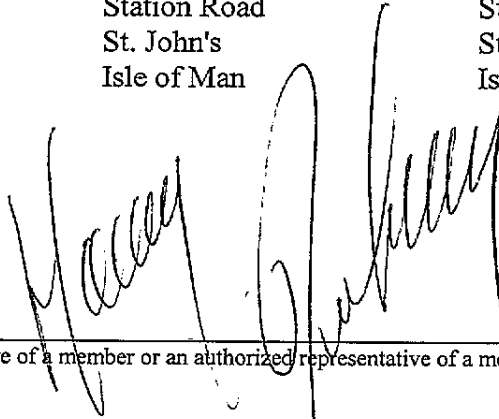
The Limited Liability Company is to be managed by one manager or more managers and is, therefore, a manager - managed company.

Carlton Managers Limited	Owl Investments Limited	Weatstone Investments Ltd.
Sharon Smith	Pauline Cowap	Graham Murphy
The Valley	Sovereign House	Sovereign House
PO Box 2	Station Road	Station Road
Anguilla	St. John's	St. John's
British West Indies	Isle of Man	Isle of Man

ARTICLE V - Members:

The Limited Liability Company is to be managed by the members and the name(s) and address(es) of the managing member(s) is/are:

Carlton Managers Limited	Owl Investments Limited	Weatstone Investments Ltd.
Sharon Smith	Pauline Cowap	Graham Murphy
The Valley	Sovereign House	Sovereign House
PO Box 2	Station Road	Station Road
Anguilla	St. John's	St. John's
British West Indies	Isle of Man	Isle of Man



Signature of a member or an authorized representative of a member.

(In accordance with section 608.408(3), Florida Statutes, the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true.)

Carlton Management Inc.

Typed or printed name of signee

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00 MAR 28 PM 10:41
SECRETARY OF STATE
TALLAHASSEE, FLORIDA