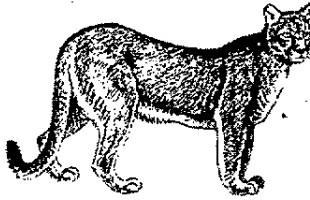


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Jumpingjaxtax.com, Inc.

1940 Harrison St., #200-B
Hollywood, FL 33020-5072

Voice: 954.927.6988

Fax: 800.859.8215

Jumpingjaxtax.comSM
800-203-2347

jack@jumpingjaxtax.com

Enrolled to Practice before the Internal Revenue Service Nationwide

September 27, 2000

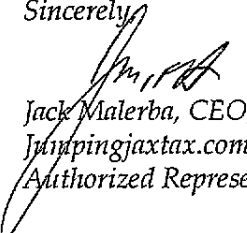
Florida Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Subject: Filing of the articles of organization

To Whom It May Concern:

The authorized representative submits the original and a copy of these Articles of Organization along with the appropriate filing fee.

Sincerely,

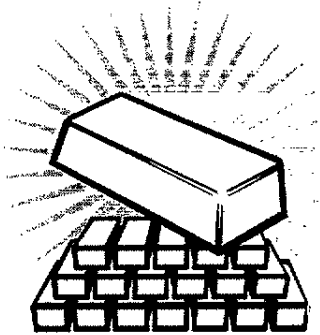

Jack Malerba, CEO,
Jumpingjaxtax.com, Inc.,
Authorized Representative

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00 OCT -2 AM 9:30
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

mt
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Articles of Organization For Big Rig Toys.com, LLC



Following section 608.407, Chapter 608, Title XXXVI of the Florida Statutes, the authorized representative submits these Articles of Organization for a limited liability company.

Article 1 – Name, Mailing and Street Addresses of the Principal Office

The name of the limited liability company is Big Rig Toys.com, LLC. Its mailing address and street address is 6250 West Oakland Park Blvd, #2, Sunrise, FL 33313.

Article 2 – Duration

The duration of the limited liability company is perpetual, unless dissolved by a unanimous vote of the members of record, in accordance with the operating agreement of the limited liability company and the Florida Limited Liability Company Act.

Article 3 – Purpose

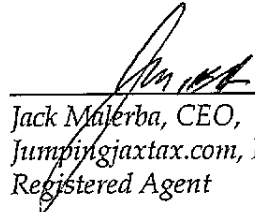
This limited liability company is organized under the Florida Limited Liability Company Act for any lawful purpose, but remains subject to statutes and regulations of the laws of this state for regulating and controlling its business, which shall control when in conflict with chapter 608, Title XXXVI, of the Florida Statutes.

Article 4 – Registered Agent and Registered Office

The name of the limited liability company's first registered agent is Jumpingjaxtax.com, Inc. Its address is 1940 Harrison St., #200-B, Hollywood, FL 33020-5072.

As registered agent, Jumpingjaxtax.com, Inc. accepts service of process for the above limited liability company at the place designated in these articles of organization. It accepts this appointment and agrees to act in this capacity. It further agrees to comply with the provisions of all Florida statutes relating to the proper and complete performance of its duties. Jumpingjaxtax.com, Inc. is familiar with and accepts the obligations of registered agent for this limited liability company.

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OCT -2 AM 9:30
SECRETARY OF STATE
TALLAHASSEE, FLORIDA



Jack Malerba, CEO,
Jumpingjaxtax.com, Inc.,
Registered Agent

Article 5—Management

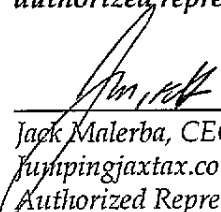
This limited liability company is member-managed.

Article 6—Indemnification of Authorized Representatives, Members, Managing Members, Managers, Officers, Employees, or Agents

This limited liability company shall indemnify and hold harmless its authorized representative, member, manager, managing member, agent, or employee against any and all claims and demands whatsoever, subject to such standards and restrictions set forth in its articles of organization, its operating agreement, or the Florida Limited Liability Company Act.

Article 7—Name and Address of the Authorized Representative for the Members

Jumpingjaxtax.com, Inc., of 1940 Harrison St., #200-B, Hollywood, FL 33020-5072 is the authorized representative for this limited liability company.



Jack Malerba, CEO,
Jumpingjaxtax.com, Inc.,
Authorized Representative

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

FILED
00 OCT -2 AM 9:30
SECRETARY OF STATE
TALLAHASSEE, FLORIDA