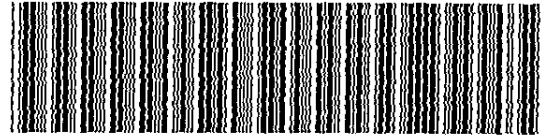


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TALLAHASSEE, FLORIDA



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06/26/03--01063--007 **125.00

(Requestor's Name)

(Address)

(Address)

(City/State/Zip/Phone #)

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(Business Entity Name)

(Document Number)

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03 JUN 26 PM 3:56

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

May 13, 2003

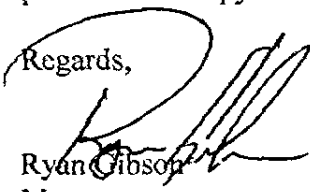
Department of State
Division of Corporations
Corporate Filings
P.O. Box 6327
Tallahassee, FL 3231

Re: Vista Logistics, LLC.

To Whom It May Concern:

Enclosed are the Articles of Organization for the above Limited Liability Company. Once filed please return copy to the address above.

Regards,


Ryan Gibson
Manager,
The Tax Academy, LLC

**ARTICLES OF ORGANIZATION
FOR
Vista Logistics, LLC.**

FILED
03 JUN 26 PM 3: 56
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

1. The Name of the Limited Liability Company is Vista Logistics, LLC.
2. The purpose of the Limited Liability Company is to engage in any legal business activity.
3. The address of the Limited Liability Company is 1320 NW 2nd Circle, Boca Raton 33432 in the county of Palm Beach.
4. The Registered agent of the Limited Liability Company is Andrew Miles whose address is 1320 NW 2nd Circle, Boca Raton 33432 in the county of Palm Beach.
5. The Limited Liability Company shall be managed by 4 members which are Juergen Krejan, Susan Krejan, Daniel Krejan, and Timothy Krejan who all reside at 46000 Britton Avenue, Chilliwack, British Columbia, Canada V2R2R8.
6. Bankruptcy, Other Circumstances, and Involuntary Assignment by Manager. In the event a Manager's Interest is taken by levy, foreclosure, charging order, execution, or other similar proceeding, the LLC shall not dissolve. The assignee of that Manager's Interest shall receive only that Manager's rights to distributions of profits and losses of the LLC and shall, in no event, have the right to interfere in the management or the administration of the LLC business or affairs or to act as a Manager. The assignee shall only have the right to receive profits and losses attributable to the Manager's Interest in the LLC, and shall not be admitted as a Member or Manager of the LLC.
7. The duration of the Limited Liability Company is Perpetual.

Dated this 13th day for May 2003.


Juergen Krejan, Member


Susan Krejan, Member

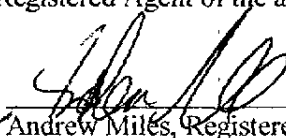

Daniel Krejan, Member


Timothy Krejan, Member

Certificate of Acceptance of Appointment of Registered Agent.

I, Andrew Miles, hereby accept appointment of Registered Agent of the above Limited Liability Company.

Dated: May 13th 2003


Andrew Miles, Registered Agent