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TELEPHONE (904) 356-6311

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August 22, 2003

Secretary of State Corporations Division The Capitol P. O. Box 6327 Tallahassee, Florida 32314

Re: Articles of Organization WATERCRAFT AUCTIONS, LLC Check for \$125.00

Dear Ladies and Gentlemen:

We enclose the referenced corporate instrument, in duplicate, together with our check in the amount of \$125 for your fee for filing and furnishing an acknowledgement copy to us.

Please advise us, in writing, of the approval and filing of these instruments and return acknowledgement copies to the undersigned. Please advise us if you require anything further.

Thank you for your assistance and cooperation.

Very truly yours,

EDWARD C. AKEL

ECA/gp Enclosures

cc: Mr. David H. Margol

ARTICLES OF ORGANIZATION

OF

WATERCRAFT AUCTIONS, LLC

The undersigned member, intending to form and create a Limited Liability Company, as defined in Chapter 608 of the Florida Statutes, hereby files these Articles of Organization and states:

ARTICLE I NAME AND ADDRESS

The name of the Limited Liability Company is WATERCRAFT AUCTIONS, LLC. The principal office address and mailing address:

c/o DAVID H. MARGOL 1 Independent Drive, Suite 1700 Jacksonville, Florida 32202

ARTICLE II REGISTERED AGENT AND OFFICE



The name and street address of the Limited Liability Company's initial registered agent and office:

DAVID H. MARGOL
1 Independent Drive, Suite 1700
Jacksonville, Florida 32202

ARTICLE III MANAGEMENT

The Limited Liability Company is to be a manager-managed company. The name and address of each manager who is to serve as manager until a successor or successors are elected and duly qualified are:

DAVID H. MARGOL

1 Independent Drive, Suite 1700

Jacksonville, Florida 32202

CHRISTIAN S. BAKER
1 Independent Drive, Suite 1700
Jacksonville, Florida 32202

ARTICLE IV PURPOSE OF COMPANY

The purpose for which the company is formed is to engage in any lawful acts or activities for which limited liability companies may be formed under Chapter 608 of the Florida Statutes.

ARTICLE V EFFECTIVE DATE AND DURATION

The Company shall be effective on August 22, 2003 and shall have perpetual duration.

SIGNED by the undersigned as the authorized representative of a member this 22nd day of August, 2003.

DAVID H. MARGOL

ACKNOWLEDGEMENT AND ACCEPTANCE OF REGISTERED AGENT OF WATERCRAFT AUCTIONS, LLC

Having been named to accept service of process as registered agent for the above stated limited liability company, at the place designated in the Articles of Organization of the limited liability company to which this is attached, I hereby accept the appointment as registered agent and I agree to act in this capacity, and agree to comply with the provision of said act relative to keeping open the registered office at the address below.

DAVID H. MARGOL

One Independent Drive, Suite 1700 Jacksonville, Florida 32202