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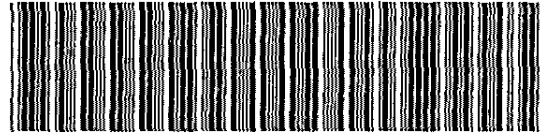
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CALIFORNIA DEPARTMENT OF REVENUE

LAW OFFICES
ALEXANDER & VANN, LLP
411 GORDON AVENUE
THOMASVILLE, GEORGIA 31792
TEL: (229) 226-2565 • FAX: (229) 228-4962
davidson@alexandervann.com

October 7, 2004

Department of State of Florida
Division of Corporations
Corporate Filings
P O Box 6327
Tallahassee, FL 32314

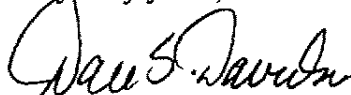
RE: Bluewater Equipment Leasing, LLC
Bluewater Professional Services, Inc.

To Whom It May Concern:

Enclosed please find Articles of Organization for the LLC and Articles of Incorporation for the corporation, along with two checks for filing. Please file these effective October 11, 2004 and return marked copies to us in the envelope provided herein.

Should you have any questions, please do not hesitate to contact us.

Very truly yours,



Dale S. Davidson

pmw
encl.

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DIVISION OF CORPORATIONS
STATE OF FLORIDA

ARTICLES OF ORGANIZATION
OF
BLUEWATER EQUIPMENT LEASING, LLC A LIMITED LIABILITY COMPANY

ARTICLE I
NAME

The name of this limited liability company is Bluewater Equipment Leasing, LLC referred to in these Articles of Organization as the "Company." The Company is organized pursuant to the provisions of the Florida Limited Liability Company Act.


ARTICLE II
NAME AND ADDRESS OF ORGANIZER

The name and address of the organizer of the Company is: Thomas H. James 2808 Highway 77, Panama City, Florida 32405.

ARTICLE III
REGISTERED OFFICE AND AGENT

The name and the Florida street address of the registered agent is: Thomas H. James 2808 Highway 77, Bay County, Panama City, Florida 32405.

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated on 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.



Thomas H. James

ARTICLE IV
PRINCIPAL OFFICE

The Company's initial principal office is located at: 2808 Highway 77, Panama City, Florida 32405.

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SECRETARY OF STATE
DIVISION OF CORPORATIONS

**ARTICLE V
MANAGEMENT**

The name and address of each Manager or Managing Members are as follows:

Title:

Name and Address:

MGRM

Thomas H. James
2808 Highway 77
Panama City, Florida 32405

MGRM

Stephanie A. James
2808 Highway 77
Panama City, Florida 32405

IN WITNESS WHEREOF, the undersigned has executed these Articles of Organization, this 27 day of September 2004.

IN ACCORDANCE WITH SECTION 608.408(3), FLORIDA STATUTES, THE EXECUTION OF THIS AFFIDAVIT CONSTITUTES AN AFFIRMATION UNDER PENALTIES OF PERJURY THAT THE FACTS STATED HEREIN ARE TRUE.



Thomas H. James, Organizer

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SECTION OF CLERK OF COURT
DIVISION OF CLERK OF COURT