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FLORIDA/FOREIGN LIMITED LIABILITY CO.

S & B Boats, LLC

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ARTICLES OF ORGANIZATION

of

S & B BOATS, LLC

A Florida Limited Liability Company

The undersigned member, on behalf of the members of the within named limited liability company, hereby forms this limited liability company (hereinafter referred to as "this company") under the provisions of the Florida Limited Liability Company Act.

ARTICLE 1 NAME

The name of this company is S & B BOATS, LLC.

ARTICLE 2 TERM OF EXISTENCE

The term of existence of this company is perpetual. The date and time at which the existence of this company begins is the date and time of filing of these articles of organization by the Department of State of the State of Florida.

ARTICLE 3 PURPOSE

The purpose for which this company is organized is to engage in any or all lawful acts or activities in which limited liability companies may engage under the Florida Limited Liability Company Act or under the laws of any other jurisdictions in which this company may conduct business. This company shall be authorized to conduct and transact any business and engage in any activity that is either lawfully authorized or not prohibited by law and, by way of illustration and not limitation, to invest the funds of this limited liability company in real estate, mortgages, stocks, bonds or any other type of investments, and to own real and personal property necessary or appropriate for the conduct or transaction of any such business or activity; to do anything necessary and proper for the accomplishment or furtherance of any of the purposes of this company enumerated in these articles of organization or any amendment thereof, and to do any act necessary or incidental to the protection and benefit of this company; and in general, either alone or in association with other limited liability companies, corporations, partnerships, individuals, or other entities, to carry on any lawful pursuit necessary or incidental to the accomplishment or furtherance of the purposes of this company.

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ARTICLE 4
PRINCIPAL OFFICE

The mailing address and street address of the principal office of this company are:

Mailing address: 944 Bridgewater Drive, Suite 2B
Port Orange FL 32129

Street address: 944 Bridgewater Drive, Suite 2B
Port Orange FL 32129

ARTICLE 5
REGISTERED AGENT; REGISTERED OFFICE

The name and street address of the initial registered agent of this company in the State of Florida are as follows:

Name: D.J. Roedger, Esq.

Street Address: 444 Seabreeze Blvd., Suite 900
Daytona Beach, Florida 32118

ARTICLE 6
ADMISSION OF ADDITIONAL MEMBERS

The members of this company are given the right to admit additional members upon the condition that each new member is approved for admission by vote or consent in writing of not fewer than one hundred percent (100%) of the members then existing.

ARTICLE 7
CONTINUATION OF BUSINESS

The remaining members of this company are given the right to continue the business on the death, retirement, resignation, expulsion, bankruptcy, or dissolution of a member or the occurrence of any other event which terminates the continued membership of a member.

ARTICLE 8
MANAGEMENT

This company is to be managed by one or more managers and is, therefore, a manager-managed company.

Any manager of this company may also be a member of this company.

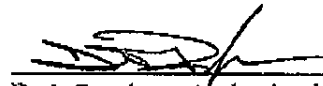
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EXECUTION

The undersigned authorized representative on behalf of the members of this limited liability company executes these articles of organization this 21st day of December, 2007.

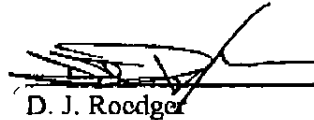


D. J. Roedger, Authorized Representative

**STATEMENT OF ACCEPTANCE OF
APPOINTMENT AS REGISTERED AGENT**

Having been appointed as registered agent for the above named limited liability company at the street address stated in the foregoing articles of organization, I hereby accept such appointment 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, Fla. Stat.

Dated: December 21, 2007



D. J. Roedger

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