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OF COUNSEL

November 29, 1995

Secretary of State
Division of Limited Liability Companies
409 East Gain Street
Tallahassee, FL 32314

Certified Mail-RRR

**ARTICLES OF ORGANIZATION FOR
CUSTOMS DRAWBACK SERVICES, L.C.**

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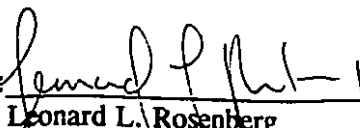
Dear Sir:

Enclosed for filing are the Articles of Organization of Customs Drawback Services, L.C. Also enclosed is our check in the amount of \$337.50, to cover the cost of filing and the issuance of a certificate. Please mail the certificate to the undersigned at the office indicated above.

If there are any problems or questions regarding these Articles, please feel free to contact me at your convenience.

Sincerely yours,

SANDLER, TRAVIS & ROSENBERG, P.A.

By: 
Leonard L. Rosenberg

LLR/bss
Enclosures

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FILED
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF ORGANIZATION

FILED

95 DEC -6 AM 8:49

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF ORGANIZATION OF CUSTOMS DRAWBACK SERVICES, L.C.

The undersigned certify that we have associated ourselves together for the purpose of becoming a limited liability company under the laws of the State of Florida, providing for the formation, rights, privileges, and immunities of limited liability companies for profit. We further declare that the following Articles shall serve as the Charter and authority for the conduct of business of the limited liability company.

ARTICLE I

NAME AND PRINCIPAL PLACE OF BUSINESS

The name of the limited liability company shall be "Customs Drawback Services, L.C., and its principal office shall be located at 5200 Blue Lagoon Drive, Suite 600, Miami, FL 33126, but it shall have the power and authority to establish branch offices at any other place or places that the members may designate.

ARTICLE II

PURPOSES AND POWER

In addition to the powers specifically authorized by the laws of the State of Florida for limited liability companies, the general nature of the business or businesses to be transacted, and which the limited liability company is authorized to transact, shall be as follows:

1. To engage in the practice of a customs broker as that term is defined under Title 19, United States Code.

2. In general, to carry on any and all incidental business; to exercise all the powers conferred by the laws of the State of Florida, and to do any and all things set forth in these Articles to the same extent that a natural person might or could do.

3. To purchase or otherwise acquire, undertake, carry on, improve, or develop, all or any of the business, good will, rights, assets, and liabilities of any person, firm, association or corporation carrying on any kind of business of a similar nature to that which this limited liability company is authorized to carry on, pursuant to the provisions of these Articles; and to hold, utilize, and in any manner dispose of the rights and property so acquired.

4. To enter into and make all necessary contracts for its business with any person, entity, partnership, association, corporation, domestic or foreign, or of any domestic or foreign state, government, or governmental authority, or of any political or administrative subdivision, or department, and to perform and carry out, assign, cancel, or rescind any of such contracts.

5. To exercise all or any of the limited liability company powers, and to carry out all or any of the purposes, enumerated in these Articles and otherwise granted or permitted by law, while acting as agent, nominee, or attorney-in-fact for any persons or corporations, and perform any service under contract or otherwise for any corporation, joint stock company, association, partnership, firm, syndicate, individual, or other entity, and in this capacity or under this arrangement develop, improve, stabilize, strengthen, or extend the property and commercial interest of the property and to aid, assist, or participate in any lawful enterprise in connection with or incidental to the agency, representation, or service, and to render any other

service or assistance it may lawfully do under the laws of the State of Florida, providing for the formation, rights, privileges, and immunities of limited liability companies for profit.

6. To do everything necessary, proper, advisable, or convenient for the accomplishment of any of the purposes, or the attainment of any of the objects, or the furtherance of any of the powers set forth in these Articles, either alone or in association with others incidental or pertaining to, or growing out of, or connected with its business or powers, provided the same shall not be inconsistent with the laws of the State of Florida.

The several clauses contained in this statement of the general nature of the business or businesses to be transacted shall be construed as both purposes and powers of this limited liability company, and the statement contained in each clause shall, except as otherwise expressed, be in no way limited or restricted by reference to or inference from the terms of any other clause. They shall be regarded as independent purposes and powers.

Nothing contained in these Articles shall be deemed or construed as authorizing or permitting, or purporting to authorize the limited liability company to carry on any business, exercise any power, or do any act which a limited liability company may not, under Florida laws, lawfully carry on, exercise, or do.

ARTICLE III

EXERCISE OF POWERS

All limited liability company powers shall be exercised by or under the authority of, and the business and affairs of this limited liability company shall be managed under the direction of, the members of this limited liability company. These Articles may be amended from time to time by a unanimous vote of the members of the limited liability company.

ARTICLE IV

MANAGEMENT

This limited liability company shall be managed by its members:

1. Sandler & Travis Trade Advisory Services, Inc.
The Waterford, Suite 600
Miami, FL 33126
2. Mr. James L. Horan
One Biscayne Tower
2 South Biscayne Boulevard
Miami, FL 33131

ARTICLE V

MEMBERSHIP RESTRICTIONS

Members shall have the right to admit new members by unanimous consent. Contributions required of new members shall be determined as of the time of admission to the limited liability company.

A member's interest in the limited liability company may not be sold or otherwise transferred except with the written consent of a majority in interest of the members.

On the death, retirement, resignation, expulsion, bankruptcy, or dissolution of a member, or the occurrence of any other event that terminates the continued membership of a member in the limited liability company, the remaining members shall have the right to continue the business on unanimous consent of the remaining members.

ARTICLE VI

CAPITAL CONTRIBUTIONS

The total amount of cash and other property being contributed by the members of this company are as follows:

<u>Name of Member</u>	<u>Contribution</u>
James L. Horan	\$1,000.00
Sandler & Travis Trade Advisory Services, Inc.	\$1,000.00

ARTICLE VII

PROFITS AND LOSSES

(a) *Profit Sharing.* The members shall be entitled to the net profits arising from the operation of the limited liability company business that remain after the payment of the expenses of conducting the business of the limited liability company. Each member shall be entitled to the distributive share of the profits specified as follows

<u>Name of Member</u>	<u>Percentage of Ownership</u>
James L. Horan	50 percent
Sandler & Travis Trade Advisory Services, Inc.	50 percent

The distributive share of the profits, if any, shall be determined and paid to the members on an annual basis.

(b) *Losses.* All losses that occur in the operation of the limited liability company business shall be paid out of the capital of the limited liability company and the profits of the business; or, if these sources are insufficient to cover such losses, by the members in the following shares:

<u>Name of Member</u>	<u>Percentage of Ownership</u>
James L. Horan	50 percent
Sandler & Travis Trade Advisory Services, Inc.	50 percent

ARTICLE VIII

DURATION

This Company shall have a perpetual existence.


ARTICLE IX

INITIAL REGISTERED AGENT

The address of the initial registered agent of the limited liability company is 5200 Blue Lagoon Drive, Suite 600, Miami, Florida 33126, and the name of the company's initial registered agent at that address is Leonard L. Rosenberg.


The undersigned, being a representative of one of the original members of the limited liability company, acting under power of attorney, certifies this instrument constitutes the proposed Articles of Organization of Customs Drawback Services, L.C.

Executed by the undersigned at the City of Miami, County of Dade, and State of Florida, on the 29th day of November, 1995.



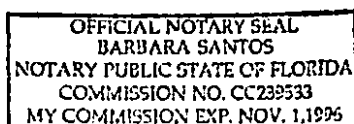
Leonard L. Rosenberg, as Director
Sandler & Travis Trade Advisory Services, Inc.

The foregoing instrument was acknowledged before me this 29th day of November, 1995, by Leonard L. Rosenberg, a Director of Sandler & Travis Trade Advisory Services, Inc., a member of Customs Drawback Services, L.C. He is personally known to me.



Notary Public, State of Florida

My Commission Expires:



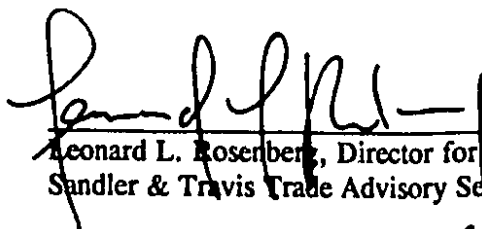
AFFIDAVIT OF MEMBERSHIP AND CONTRIBUTIONS

State of Florida)

County of Dade)

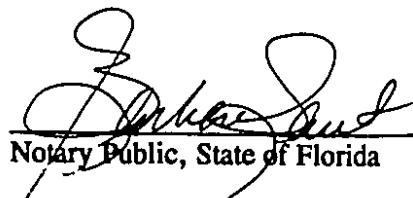
In compliance with Florida Statutes Section 608.407(2), the undersigned member or authorized representative of a member of Customs Drawback Services, L.C., deposes and states as follows:

1. The limited liability company identified above has at least two (2) members.
2. The total amount of cash contributed by the members is \$2,000.



Leonard L. Rosenberg, Director for
Sandler & Travis Trade Advisory Services, Inc.

The foregoing instrument was acknowledged before me this ^{29th} day of November, 1995, by Leonard L. Rosenberg, Director for Sandler & Travis Trade Advisory Services, Inc., a member of Customs Drawback Services, L.C. He is personally known to me.



Notary Public, State of Florida

My Commission Expires:

OFFICIAL NOTARY SEAL BARBARA SANTOS NOTARY PUBLIC STATE OF FLORIDA COMMISSION NO. CC239533 MY COMMISSION EXP. NOV. 1, 1996
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State of Florida)
County of Dade) SS

Dated, November 29th, 1995.

Leonard L. Rosenberg

Notary Public, State of Florida

OFFICIAL NOTARY SEAL
BARBARA SANTOS
NOTARY PUBLIC STATE OF FLORIDA
COMMISSION NO. CC23533
MY COMMISSION EXP. NOV. 1, 1996

ALLAHASSEE, FLORIDA
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