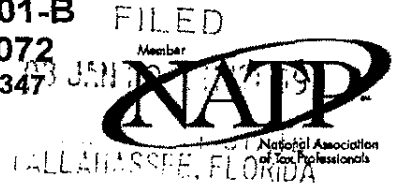


Jumping Jax TaxSM
"Life, Liberty and the Pursuit of Profit!"
(800) 203-2347

Jumping Jax Tax, Inc.
1940 Harrison St., Ste. 201-B
Hollywood, FL 33020-5072
(954) 927-6988 or (800) 203-2347
Fax (800) 859-8215
jack@jumpingjastax.com



Admitted to Practice before the Internal Revenue Service

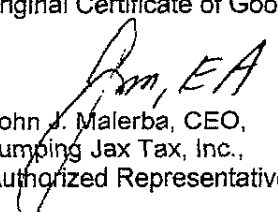
8 January 2003

Florida Department of State
P.O. Box 6327
Tallahassee, FL 32314

Subject: Application by a Foreign Limited Liability Company for Authorization to Transact Business in Florida

To Whom It May Concern:

The Florida Authorized Representative delivers the original and a copy of the Application by a Foreign Profit Limited Liability Company for Authorization to Transact Business in Florida It also delivers the original Certificate of Good Standing from the Delaware Secretary of State with the appropriate filing fee.


John J. Malerba, CEO,
Jumping Jax Tax, Inc.,
Authorized Representative

W03-1230



FLORIDA DEPARTMENT OF STATE
Ken Detzner
Secretary of State

FILED
03 JAN 28 AM 10:59
FLORIDA DEPARTMENT OF STATE
TALLAHASSEE, FLORIDA

January 15, 2003

JUMPING JAX TAX, INC.
JOHN J. MALERBA
1940 HARRISON ST. STE. 201-B
HOLLYWOOD, FL 33020-5072

SUBJECT: LAMASA ENTERPRISES, LLC
Ref. Number: W03000001230

We have received your document for LAMASA ENTERPRISES, LLC, however, upon receipt of your document no check was enclosed. Please send a check or money order payable to the Department of State for \$125.00.

The fees to file a Florida Limited Liability Company or register a Foreign Limited Liability Company are as follows: \$100 filing fee; and \$25 registered agent designation fee. Please include an additional \$30 for each certified copy requested (optional) and \$5.00 for each certificate of status requested (optional).

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6094.

Agnes Lunt
Document Specialist

Letter Number: 603A00002016

CERTIFICATE OF FORMATION

OF


LAMASA ENTERPRISES, LLC

This Certificate of Formation of **LAMASA ENTERPRISES, LLC** the ("Company"), is being executed by the undersigned for the purpose of forming a limited liability company pursuant to the Delaware Limited Liability Company Act.

1. The name of the Company is **LAMASA ENTERPRISES, LLC**.
2. The address of the registered office of the Company in Delaware is 800 Delaware Ave., City of Wilmington, New Castle County 19801. The Company's registered agent at that address is Delaware Corporations LLC.
3. The future effective date of this Certificate of Formation shall be January 1, 2003.

IN WITNESS WHEREOF, the undersigned, an authorized person, has caused this Certificate of Formation to be duly executed as of the 11th day of December, 2002.

DELAWARE CORPORATIONS LLC
Authorized Person

By: 
Robin G. Brooks, Vice President

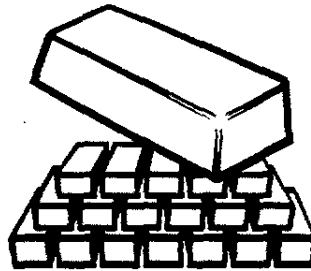
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STATE OF FLORIDA

Application by Foreign Profit Limited Liability Company for Authorization to Transact Business in Florida



Article I. Preamble

Section 1.01 The Members of **Lamasa Enterprises, LLC**, a Delaware Domestic Profit Limited Liability Company in good standing, delegated Jumping Jax Tax, Inc., a Florida Domestic Profit Corporation in good standing, to act as its Florida Authorized Representative following section 18-407, Title 6, of the Delaware Code. Jumping Jax Tax, Inc. as the Florida Authorized Representative delivers this application for authorization to transact business in Florida as Foreign Profit Limited Liability Company, to the Florida Department of State, in accordance with section 608.503 of the Florida Statutes.

Article II. The Name of this Florida Foreign Profit Limited Liability Company.

Section 2.01 The name of this Florida Foreign Profit Limited Liability Company is **Lamasa Enterprises, LLC** (Delaware Document 020761512-3601041).

Section 2.02 The name of this Florida Foreign Profit Limited Liability Company satisfies the requirements of section 608.406 of the Florida Statutes in accordance with section 608.506(1) of the Florida Statutes.

Article III. The Jurisdiction under the Law of which this Florida Foreign Profit Limited Liability Company is Organized.

Section 3.01 This Florida Foreign Profit Limited Liability Company is organized in the state of **Delaware** following Title 6, Subtitle II, Chapter 18 of the Delaware Code, also known as the Delaware Limited Liability Company Act.

Article IV. The Federal Employment Identification Number (FEIN) of this Florida Foreign Profit Limited Liability Company.

Section 4.01 The Federal employment identification number (FEIN) is **56-2306049**

Article V. The Date of Organization this Florida Foreign Profit Limited Liability Company.

Section 5.01 This Florida Foreign Profit Limited Liability Company was organized **1 January 2003.**

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DEPARTMENT OF STATE
TALLAHASSEE, FLORIDA

Article VI. The Duration of this Florida Foreign Profit Limited Liability Company.

Section 6.01 The duration of this Florida Foreign Profit Limited Liability Company is 99 years unless amended by a supermajority of the Members.

Article VII. The Date this Florida Foreign Profit Limited Liability Company Transacted Business in Florida.

Section 7.01 This Florida Foreign Profit Limited Liability Company **will not transact business in Florida until it has received a Certificate of Authority** from the Florida Department of State following section 608.501(1) of the Florida Statutes.

Article VIII. The Street Address of the Principle Office of this Florida Foreign Profit Limited Liability Company


Section 8.01 The street address of the principal office of this Florida Foreign Profit Limited Liability Company is **800 Delaware Av., Wilmington, DE 19801.**

Article IX. Certificate of Designation of the Florida Registered Agent for this Florida Foreign Profit Limited Liability Company Pursuant to Section 608.507 of the Florida Statutes.

Section 9.01 The name of the Florida registered agent of this Florida Foreign Profit Limited Liability Company is **Jumping Jax Tax, Inc.**, following section 608.507(1)(b) of the Florida Statutes.

Section 9.02 The street address of the Florida registered agent for this Florida Foreign Profit Limited Liability Company is **1940 Harrison St., Ste. 201-B, Hollywood, FL 33020-5072.**

Section 9.03 As the Florida registered agent, Jumping Jax Tax, Inc. accepts the Florida service of process for Lamasa Enterprises, LLC, a Delaware Domestic Profit Limited Liability Company, at 1940 Harrison St., Ste. 201-B, Hollywood, FL 33020-5072. It accepts this appointment and agrees to act in this capacity. It further agrees to comply with the provisions of the Florida Limited Liability Company Act relating to the proper and complete performance of its duties for a Florida Foreign Profit Limited Liability Company. Jumping Jax Tax, Inc. is familiar with and accepts the obligations as the Florida registered agent for this Delaware Domestic Profit Limited Liability Company applying for authorization to transact business as a Florida Foreign Profit Limited Liability Company.



John J. Malerba, CEO,
Jumping Jax Tax, Inc.,
Registered Agent

Article X. Management of this Florida Foreign Profit Limited Liability Company

Section 10.01 This Florida Foreign Profit Limited Liability Company is **manager-managed.**

Section 10.02 The **Manager** of this Florida Foreign Limited Liability Company is **Imani Equipment, Inc.**

Section 10.03 The Manager's usual business address is **19411 NW 48 Ct., Miami, FL 33055**

Article XI. The Original Certificate of Existence from the Delaware Secretary of State

Section 11.01 The original certificate of legal existence from the **Delaware Secretary of State dated 2 January 2003, Authentication 2181097, is attached to this application.**

Article XII. The Nature of the Business to be Conducted in Florida.

Section 12.01 **Exporting janitorial and industrial supplies.**


Article XIII. Indemnification of Members, Managers, Registered Agents, Authorized Persons, Authorized Representatives, Employees, or Other Agents of this Florida Foreign Profit Limited Liability Company

Section 13.01 This Florida Foreign Profit Limited Liability Company shall indemnify and hold harmless any member, any manager, any registered agent, any authorized persons, any authorized representative, any employee or any other agent from and against all claims and demands whatsoever.

Section 13.02 However, indemnification shall not be made to or on behalf of any member, any manager, any registered agent, any authorized persons, any authorized representative, any employee, or any other agent if a judgment or other final adjudication establishes the actions, or omissions to act, of such member, manager, registered agent, authorized person, authorized representative, employee, or other agent were material to the cause of action so adjudicated and constitute a violation of criminal law, unless the member, the manager, the registered agent, the authorized person, the authorized representative, the employee, or the other agent had no reasonable cause to believe such conduct was unlawful; a transaction from which the member, the manager, the registered agent, the authorized person, the authorized representative, the employee, or the other agent derived an improper personal benefit; or willful misconduct or a conscious disregard for the best interests of the Limited Liability Company in a proceeding by or in the right of the Limited Liability Company to procure a judgment in its favor or in a proceeding by or in the right of a member; or in the case of a manager, a circumstance under which the liability provisions of section 18-607(a), Title 6, of the Delaware Code is applicable.

Article XIV. Execution by the Authorized Representative of the Single Member

Section 14.01 The execution of this document constitutes an affirmation under penalties of perjury that the facts stated herein are true, pursuant to section 608.408(3) of the Florida Statutes.



John J. Malerba, CEO,
Jumpingjtax.com, Inc.,
Florida Authorized Representative
For Lamasa Enterprises, LLC

Delaware

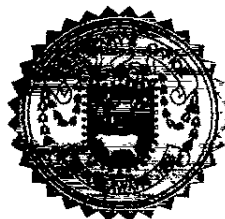
PAGE 1

The First State

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I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "LAMASA ENTERPRISES, LLC" IS DULY FORMED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE SECOND DAY OF JANUARY, A.D. 2003.



3601041 8300

030000563

Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State

AUTHENTICATION: 2181097

DATE: 01-02-03