



**GOVERNMENT OF  
THE VIRGIN ISLANDS OF THE UNITED STATES**

—○—  
Charlotte Amalie, St. Thomas, V.I. 00802

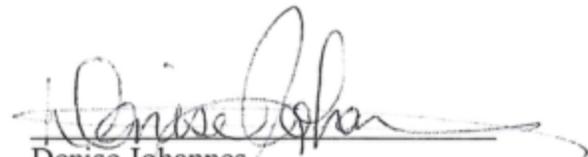
OFFICE OF  
THE LIEUTENANT GOVERNOR  
  
Division of Corporation & Trademarks

52E-1 Estate Thomas  
Charlotte Amalie, St. Thomas  
US Virgin Islands 00802  
(340) 776-8515

**MAY 15, 2007**

**CERTIFICATION OF GOOD STANDING**

This is to certify that the corporation known as **JEEPERS, INC.** filed Articles of Incorporation in the Office of the Lieutenant Governor on **AUGUST 18, 2003** and a Certificate of Incorporation was issued by the Lieutenant Governor on **AUGUST 20, 2003** authorizing the said corporation to conduct business in the Virgin Islands and the corporation is considered to be in good standing.

  
Denise Johannes  
Director, Division of Corporation  
And Trademarks

GOVERNMENT OF  
THE VIRGIN ISLANDS OF THE UNITED STATES

CHARLOTTE AMALIE, ST. THOMAS

C-819-2003

To All To Whom These Presents Shall Come:

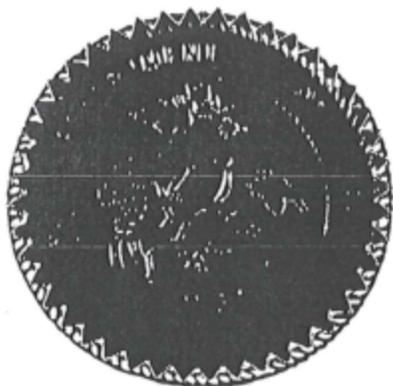
I, the undersigned, LIEUTENANT GOVERNOR, do hereby certify that

JEEPERS, INC.

of the Virgin Islands filed in my office on August 18, 2003 as provided  
for by law, Articles of Incorporation, duly acknowledged:

WHEREFORE the persons named in the said Articles, and who have  
signed the same, and their successors, are hereby declared to be from the  
date aforesaid, a corporation by the name and for the purposes set forth in  
said Articles, with the right of succession as therein stated.

Witness my hand and the Seal of the Government  
of the Virgin Islands of the United States, at Char-  
lotte Amalie, St. Thomas, this 20th day of  
August, 2003



*Vargrave Richards*

VARGRAVE A. RICHARDS

Lieutenant Governor for the Virgin Islands

# ARTICLES OF INCORPORATION

OF

JEEPERS, INC.

RECEIVED  
L.T. GOV. OFFICE  
2003 SEP 19 10 42 AM

We, the undersigned, for the purposes of associating to establish a corporation for the transaction of the business and the promotion and conduct of the objects and purposes hereinafter stated, under the provisions and subject to the requirements of the laws of the Virgin Islands of the United States (hereinafter called the Virgin Islands), and particularly the General Corporation Law of the Virgin Islands (Chapter 1, Title 13, Virgin Islands Code), as the same may be amended from time to time, do make and file these Articles of Incorporation in writing and do certify:

## ARTICLE I

The name of the corporation (hereinafter referred to as the "corporation") is JEEPERS, INC.

## ARTICLE II

The principal office of the corporation in the Virgin Islands is located at 41-42 Kongens Gade, St. Thomas, VI, and the name of the resident agent of the corporation at that address is Barbara Mignon Weatherly.

## ARTICLE III

Without limiting in any manner the scope and generality of the allowable functions of the corporation, it is hereby provided that the corporation shall have the following purposes, objects and powers:

1. To engage in any lawful undertaking or business.
2. To engage in any commercial, industrial, agricultural, marketing, transportation, or service activity, business, or enterprise calculated or designed to be profitable to the corporation.
3. To design, develop, manufacture, construct, assemble, install, repair, maintain, prepare and compound and to buy, sell, import, export, and otherwise deal in commercial, industrial, agricultural, or other instruments, appliances, tools, machinery, equipment, parts, supplies, accessories, devices, preparations, compounds, and articles, and goods, wares, and merchandise of every kind; to maintain and operate laboratories and testing facilities of every kind and to carry on the business of analysts, testers, examiners, advisors, and technical consultants with respect to materials, equipment, and processes of every kind and to carry on research and experiments with respect thereto.

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4. To acquire, hold, maintain, and operate such plants, workshops, offices, stores, buildings, equipment, vehicles, and vessels as may be desirable for the proper conduct of the business herein referred to, and to do and perform every other act that may be legally performed by a corporation engaged in such business.
5. To apply for, acquire, register, use, hold, sell, assign, or otherwise dispose of (either absolutely or by way of lease, mortgages, pledge, or license), to grant licenses with respect to and otherwise turn to account any letters patent of the United States or of any foreign country, or pending applications therefor, and any inventions, improvements, devices, trade secrets, formulae, processes, trademarks, trade names, brands, labels, copyrights, and privileges and any right, title, or interest therein.
6. To purchase, or otherwise acquire, take by devise, hold, own, mortgage, pledge, sell, enjoy or otherwise turn to account, assign, and transfer and to invest, trade, and deal in goods, wares, and merchandise, and real and personal property of every kind.
7. To acquire all or any part of the good will, rights, property, and business of any person, firm, association, or corporation and to pay for the same in cash or in stock or bonds of this corporation or otherwise and to hold or in any manner dispose of the whole or any part of the property so purchased, and to assume in connection therewith any liabilities of any such person, firm, association, or corporation, and to conduct in any lawful manner in any place the whole or any part of the business thus acquired.
8. To purchase, hold, sell, assign, transfer, mortgage, pledge, or otherwise dispose of the shares of the capital stock of, or any bonds, securities, or evidences of indebtedness created by any other corporation or corporations of the Virgin Islands or any other jurisdiction and, while the owner of such stocks, bonds, securities, or evidences of indebtedness, to exercise all the rights, powers and privileges of ownership, including the right to vote any stock thus owned.
9. To borrow or raise money to any amount permitted by law by the sale or issue of bonds, notes, debentures, or other obligations of any kind and to secure the same by mortgages or other liens upon any and all of the property of every kind of the corporation.
10. To enter into and carry out any contracts including entering into joint ventures or partnerships, limited or general, as limited or general partner, or both, for or in

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Page 3

relation to the foregoing business with any person, firm, association, corporation, or government or governmental agency.

11. To conduct its business in the Virgin Islands and elsewhere in the United States and foreign countries and to have offices within or outside the Virgin Islands and to hold, purchase, mortgage, and convey real and personal property within or outside the Virgin Islands.
12. To do all and everything necessary, suitable and proper for the accomplishment of any of the purposes or the attainment of any of the objects or the exercise of any of the powers herein set forth, either alone or in connection with other firms, individuals, associations, or corporations in the Virgin Islands and elsewhere in the United States and foreign countries, and to do any other acts or things incidental or appurtenant to or growing out of or connected with the said business, purposes, objects, and powers or any part thereof not inconsistent with the laws of the Virgin Islands, and to exercise any and all powers now or hereafter conferred enumerated herein or not.

The purposes, objects, and powers specified in this Article shall not be limited or restricted by reference to the terms of any other subdivision or of any other Article of these Articles of Incorporation.

#### ARTICLE IV

The total number of shares of stock which the corporation is authorized to issue is 1,000 shares of common stock of no par value; no preferred stock is authorized.

The minimum amount of capital with which the corporation will commence business is \$1,000.00.

#### ARTICLE V

The name and place of residence of each of the persons forming the corporation are as follows:

Barbara Mignon Weatherly

2-21 Bonne Esperance  
St. Thomas, Virgin Islands

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Ena Simon

146-100 Anna's Retreat  
St. Thomas, Virgin Islands

Mary R. Weber

22-18 Mandahl  
St. Thomas, Virgin Islands

ARTICLE VI

The corporation is to have perpetual existence.

ARTICLE VII

The corporation is to be unlimited in the amount of indebtedness to which it shall at any time be subject.

ARTICLE VIII

For the management of the business and for the conduct of the affairs of the corporation, and in further creation, definition, limitation, and regulation of the powers of the corporation and of its directors and stockholders, it is further provided:

1. The number of directors of the corporation shall be fixed by, or in the manner provided in the By-Laws, but in no case shall the number be less than three. The directors need not be stockholders.
2. In furtherance and not in limitation of the powers conferred by the laws of the Virgin Islands, and subject at all times to the provisions thereof, the Board of Directors is expressly authorized and empowered:
  - a) Subject to the right of a majority of the stockholders to amend, repeal, alter or modify the By-Laws at any regular meeting, or at any special meeting called for such purposes, to make, alter and repeal By-Laws, not inconsistent with any existing law, fixing or altering the management of the property of the corporation, the governing of its affairs, and the manner of certification and transfer of its stock.
  - b) To authorize and issue obligations of the corporation, secured and unsecured, to include therein such provisions as to redeemability, convertibility or

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- otherwise, as the Board of Directors in its sole discretion may determine and to authorize the mortgaging or pledging of, and to authorize and cause to be executed mortgages and liens upon any property of the corporation, real or personal, including after acquired property.
- c) To determine whether any, and, if any, what part of the net profits of the corporation or of its net assets in excess of its capital shall be declared in dividends and paid to the stockholders, and to direct and determine the use and disposition thereof.
  - d) To contract in the name of the corporation with individual members of the Board of Directors in their individual capacity or as representatives of any firm, association or corporation.
  - e) To sell or otherwise dispose of the real or personal property of the corporation.
  - f) To set apart a reserve or reserves, and to abolish such reserve or reserves, or to make such other provisions, if any, as the Board of Directors may deem necessary or advisable for working capital, for additions, improvements and betterments to plant and equipment, for expansion of the business of the corporation (including the acquisition of real and personal property for this purpose) and for any other purpose of the corporation.
  - g) To establish bonus, profit-sharing, pension, thrift and other types of incentive, compensation or retirement plans for the officers and employees (including officers and employees who are also directors) of the corporation and to fix the amounts of profits to be distributed or shared or contributed and the amounts of the corporation's funds otherwise to be devoted thereto and to determine the persons to participate in any such plans and the amounts of their respective participation.
  - h) To issue, or grant options for the purpose of shares of stock of the corporation to officers and employees (including officers and employees who are also directors) of the corporation and on such terms and conditions as the Board of Directors may from time to time determine.
  - i) To enter into contracts for the management of the business of the corporation for terms not exceeding five (5) years.

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- j) To exercise all the powers of the corporation, except such as are conferred by law, or by these Articles of Incorporation or by the By-Laws of the corporation, upon the stockholders.

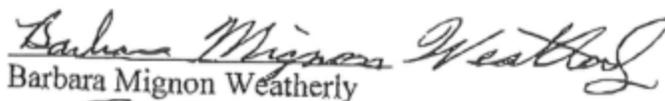
ARTICLE IX

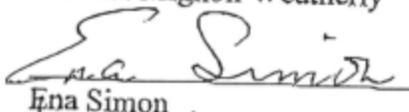
Any person made a party to or otherwise involved in any action, suit or proceeding, by reason of the fact that he is or was a director, resident agent or officer of the corporation or of any corporation in which he served as such at the request of the corporation, shall be indemnified by the corporation against any and all amounts, costs and expenses, including but not limited to, attorney's fees, amounts paid upon judgments or awards or in settlements (before or after suit is commenced), actually and necessarily incurred by or imposed upon him in connection with such action, suit or proceeding, or in connection with any appeal therein, except in relation to matters as to which it shall be adjudged in such action, suit or proceeding, or in connection with any appeal therein, that such officer or director is liable for wilful misconduct in the performance of his duties. The provisions of this Article shall not be deemed exclusive of any other rights respecting indemnification to which one seeking indemnification may be entitled and shall not be read to limit or restrict any applicable provisions of law, nor to further limit the corporation as respects indemnification. The rights respecting indemnification referred to herein shall inure to the benefit of the heirs, executors and administrators of any person entitled to indemnification.

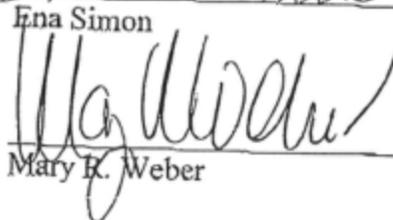
ARTICLE X

The corporation reserves the right to amend, alter, change, or repeal any provisions contained in The Articles of Incorporation in the manner now or hereafter prescribed by statute and all rights conferred upon stockholders herein are granted subject to this reservation.

IN WITNESS WHEREOF we have made, signed and acknowledged these Articles of Incorporation this \_\_\_ day of August, 2003.

  
Barbara Mignon Weatherly

  
Ena Simon

  
Mary R. Weber



**Qualified Subchapter S Subsidiary Election**

(Under section 1361(b)(3) of the Internal Revenue Code)

OMB No. 1545-1700

**Part I Parent S Corporation Making the Election**

<b>1 a</b> Name of parent <b>Financial Trust Company, Inc.</b>	<b>2</b> Employer identification number (EIN) <b>66-0567418</b>
<b>b</b> Number, street, and room or suite no. (if a P.O. box, see instructions) <b>6100 Red Hook Quarter, Suite B-3</b>	<b>3</b> Tax year ending (month and day) <b>December</b>
<b>c</b> City or town, state, and ZIP code <b>St. Thomas, ISVI 00802</b>	<b>4</b> Service center where last return was filed <b>St. Thomas, USVI</b>
<b>5</b> Name of officer or legal representative whom the IRS may call for more information <b>Darren Indyke</b>	<b>6</b> Telephone number of representative [REDACTED]

**Part II Subsidiary Corporation for Which Election is Made (For additional subsidiaries, see instructions.)**

<b>7 a</b> Name of subsidiary <b>Jeepers, Inc.</b>	<b>8</b> EIN (if any) <b>66-0629193</b>
<b>b</b> Number, street, and room or suite no. (if a P.O. box, see instructions) <b>6100 Red Hook Quarter, Suite B-3</b>	<b>9</b> Date incorporated <b>8/18/2003</b>
<b>c</b> City or town, state, and ZIP code <b>St. Thomas, USVI 00802</b>	<b>10</b> State of incorporation <b>USVI</b>
<b>11</b> Date election is to take effect (month, day, year) (see instructions) . . . . . ▶ <b>8/18/2003</b>	

<b>12</b> Did the subsidiary previously file a Federal income tax return? If "Yes," complete lines 13a, 13b, and 13c . . . . . ▶ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>13 a</b> Service center where last return was filed	<b>13 b</b> Tax year ending date of last return (month, day, year)	<b>13 c</b> Check type of return filed: <input type="checkbox"/> Form 1120S <input type="checkbox"/> Other <input type="checkbox"/> Form 1120
<b>14</b> Was the subsidiary's last return filed as part of a consolidated return? If "Yes," complete 15a, 15b, and 15c . . . . . ▶ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>15 a</b> Name of common parent	<b>15 b</b> EIN of common parent	<b>15 c</b> Service center where consolidated return was filed

Under penalties of perjury, I declare that I have examined this election, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of officer of parent corporation ▶  Title ▶ **President** Date ▶ **9/23/03**

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form**

A parent S corporation uses Form 8869 to elect to treat one or more of its eligible subsidiaries as a qualified subchapter S subsidiary (QSub).  
The QSub election results in a deemed liquidation of the subsidiary into the parent. Following the deemed liquidation the QSub is not treated as a separate corporation; all of the subsidiary's assets, liabilities and items of income, deduction, and credit are treated as those of the parent.

**CAUTION** Because the liquidation is a deemed liquidation, do not file a Form 966, Corporate Dissolution or Liquidation. However, a final return for the subsidiary may have to be filed if it was a separate corporation prior to the date of liquidation.

**Eligible Subsidiaries**

- An eligible subsidiary is a domestic corporation whose stock is owned 100% by an S corporation and is not one of the following ineligible corporations:
- A bank or thrift institution that uses the reserve method of accounting for bad debts under section 585;
  - An insurance company subject to tax under the rules of subchapter L of the Code;
  - A corporation that has elected to be treated as a possessions corporation under section 936; or

- A domestic international sales corporation (DISC) or former DISC.

**When To Make the Election**

The parent S corporation can make the QSub election at any time during the tax year. However, the effective date of the election depends upon when it is filed. See **Effective Date of Election** on page 2.

**Where To File**

File Form 8869 with the service center where the subsidiary filed its most recent return. However, if the parent S corporation forms a subsidiary, and makes a valid election effective upon formation, submit Form 8869 to the service center where the parent S corporation filed its most recent return.

**Acceptance of Election**

The service center will notify the corporation if the QSub election is (a) accepted and when it will take effect; or (b) not accepted.

The corporation should generally receive a determination on its election within 60 days after it has filed Form 8869. However, if the corporation is not notified of acceptance or nonacceptance of its election within 3 months of the date of filing (date mailed), take follow-up action by corresponding with the service center where the corporation filed the election.

If the IRS questions whether Form 8869 was filed, an acceptable proof of filing is (a) certified or registered mail receipt (timely postmarked) from the U.S. Postal Service, or its equivalent from a designated private delivery service (see Notice

Form **SS-4**

### Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

EIN 60-0629193

(Rev. December 2001)  
Department of the Treasury  
Internal Revenue Service

▶ See separate instructions for each line. ▶ Keep a copy for your records.

OMB No. 1545-0043

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested <u>Jeepers, Inc.</u>		3 Executor, trustee, "care of" name
	2 Trade name of business (if different from name on line 1)		5a Street address (if different) (Do not enter a [ ] box.) <u>41-42 Kongeas</u>
	4a Mailing address (room, apt., suite no. and street, or [ ] box) <u>P.O. Box 870</u>		5b City, state, and ZIP code <u>St. Thomas, VI 00802</u>
	4b City, state, and ZIP code <u>St. Thomas, V.I. 00804</u>		6 County and state where principal business is located <u>St. Thomas, VI</u>
	7a Name of principal officer, general partner, grantor, owner, or trustor <u>Paul Hoffman</u>		7b [Redacted]
	8 County and state where principal business is located		

8a Type of entity (check only one box)

<input type="checkbox"/> Sole proprietor (SSN)	<input type="checkbox"/> Estate (SSN of decedent)
<input type="checkbox"/> Partnership	<input type="checkbox"/> Plan administrator (SSN)
<input checked="" type="checkbox"/> Corporation (enter form number to be filed) ▶	<input type="checkbox"/> Trust (SSN of grantor)
<input type="checkbox"/> Personal service corp.	<input type="checkbox"/> National Guard <input type="checkbox"/> State/local government
<input type="checkbox"/> Church or church-controlled organization	<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military
<input type="checkbox"/> Other nonprofit organization (specify) ▶	<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises
<input type="checkbox"/> Other (specify) ▶	Group Exemption Number (GEN) ▶

8b If a corporation, name the state or foreign country (if applicable) where incorporated

State	<u>U.S. Virgin Islands</u>	Foreign country
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9 Reason for applying (check only one box)

<input checked="" type="checkbox"/> Started new business (specify type) ▶ <u>holding co.</u>	<input type="checkbox"/> Banking purpose (specify purpose) ▶
<input type="checkbox"/> Hired employees (Check the box and see line 12.)	<input type="checkbox"/> Changed type of organization (specify new type) ▶
<input type="checkbox"/> Compliance with IRS withholding regulations	<input type="checkbox"/> Purchased going business
<input type="checkbox"/> Other (specify) ▶	<input type="checkbox"/> Created a trust (specify type) ▶
	<input type="checkbox"/> Created a pension plan (specify type) ▶

10 Date business started or acquired (month, day, year) 8/18/04

11 Closing month of accounting year 12

12 First date wages or annuities were paid or will be paid (month, day, year). Note: If applicant is a withholding agent, enter data income will first be paid to nonresident alien. (month, day, year) 19

13 Highest number of employees expected in the next 12 months. Note: If the applicant does not expect to have any employees during the period, enter "-0-."

Agricultural	Household	Other
<u>0</u>	<u>0</u>	<u>0</u>

14 Check one box that best describes the principal activity of your business.

<input type="checkbox"/> Construction	<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Health care & social assistance	<input type="checkbox"/> Wholesale-agent/broker
<input type="checkbox"/> Real estate	<input type="checkbox"/> Manufacturing	<input checked="" type="checkbox"/> Finance & insurance	<input type="checkbox"/> Accommodation & food service	<input type="checkbox"/> Wholesale-other
			<input type="checkbox"/> Other (specify)	<input type="checkbox"/> Retail

15 Indicate principal line of merchandise sold; specific construction work done; products produced; or services provided.

16a Has the applicant ever applied for an employer identification number for this or any other business?  Yes  No  
Note: If "Yes," please complete lines 16b and 16c.

16b If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above.

Legal name ▶ \_\_\_\_\_ Trade name ▶ \_\_\_\_\_

16c Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known.

Approximate date when filed (mo., day, year)	City and state where filed	Previous EIN

Third Party Designee

Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.

Designee's name	Designee's telephone number (include area code)
Address and ZIP code	Designee's fax number (include area code)

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

Name and title (type or print clearly) ▶ Secretary

Signature ▶ Barbara Mignon Weather Date ▶ 8/18/03

CERTIFICATE OF APPOINTMENT  
OF RESIDENT AGENT OF  
JEEPERS, INC.

I, Jeffrey Epstein, President of Jeepers, Inc. ("The Corporation") certify that the board of directors of the Corporation on June 23, 2005, did unanimously consent to the adoption of the following resolution:

RESOLVED, that Maria Tankenson Hodge, 1340 Taarneberg, St. Thomas, Virgin Islands, (340) 774-6845, be and hereby is duly appointed to serve as resident agent for service of legal process in the U.S. Virgin Islands with full authority to accept the service of legal process on behalf of the Corporation.

DATED: June 23, 2005

  
\_\_\_\_\_  
Jeffrey Epstein, President

A TRUE COPY  
ATTEST:

  
\_\_\_\_\_  
Cecile DeJongh, Secretary

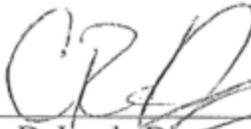
**UNANIMOUS CONSENT OF  
BOARD OF DIRECTORS OF  
IN LIEU OF MEETING**

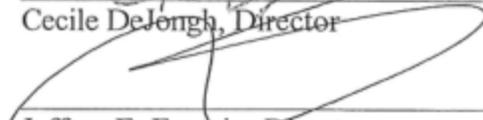
The Board of Directors of Jeepers, Inc. (hereinafter "the Corporation") pursuant to the provisions of Title 13 VIC 67b, unanimously consented to the following action, on this 23 day of June, 2005.

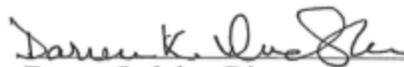
In accord with the provisions of Title 13 VIC Section 52, it is hereby

RESOLVED, that Maria Tankenson Hodge, 1340 Taarneberg, St. Thomas, Virgin Islands 00802, (340) 774-6845, be and hereby is duly appointed to serve as resident agent for service of legal process in the U.S. Virgin Islands with full authority to accept the service of legal process on behalf of the Corporation.

Dated the 23 day of June, 2005

  
\_\_\_\_\_  
Cecile DeJongh, Director

  
\_\_\_\_\_  
Jeffrey E. Epstein, Director

  
\_\_\_\_\_  
Darren Indyke, Director

# Consent of Agent for Service of Process

— 0 —

This writing witnesseth that the undersigned Barbara Mignon Weatherly  
(Type or print agent's name)

having been designated by the

GEEPERS, INC.

\_\_\_\_\_  
Name of Corporation

as agent of the said company upon whom service of process may be made in all suits arising against the said company in the Courts of the Virgin Islands, do hereby consent to act as such agent, and that service of process may be made upon me in accordance with Title 13 of the Virgin Islands Code.

IN WITNESS WHEREOF, I have hereunto set my signature this 18<sup>th</sup> day of August, 2003

Barbara Mignon Weatherly  
(Signature of Agent)

Subscribed and sworn to before me this 18<sup>th</sup> day of August, 2003. ....  
at St. Thomas, VI

Paul Hoffman  
(Notary Public)

PAUL HOFFMAN  
NOTARY PUBLIC  
COMMISSION NO. LNP-011-00  
COMMISSION EXPIRES JUNE 27, 2004