

**Certificate of Foreign Status of Beneficial Owner
 for United States Tax Withholding**

OMB No. 1545-1621

▶ **Section references are to the Internal Revenue Code.** ▶ **See separate instructions.**
 ▶ **Give this form to the withholding agent or payer. Do not send to the IRS.**

Do not use this form for:

- A U.S. citizen or other U.S. person, including a resident alien individual W-9
- A person claiming that income is effectively connected with the conduct of a trade or business in the United States W-8ECI
- A foreign partnership, a foreign simple trust, or a foreign grantor trust (see instructions for exceptions) W-8ECI or W-8IMY
- A foreign government, international organization, foreign central bank of issue, foreign tax-exempt organization, foreign private foundation, or government of a U.S. possession that received effectively connected income or that is claiming the applicability of section(s) 115(2), 501(c), 892, 895, or 1443(b) (see instructions) W-8ECI or W-8EXP

Instead, use Form:

Note: These entities should use Form W-8BEN if they are claiming treaty benefits or are providing the form only to claim they are a foreign person exempt from backup withholding.

- A person acting as an intermediary W-8IMY

Note: See instructions for additional exceptions.

Part I Identification of Beneficial Owner (See instructions.)

1 Name of individual or organization that is the beneficial owner	2 Country of incorporation or organization
3 Type of beneficial owner: <input type="checkbox"/> Individual <input type="checkbox"/> Corporation <input type="checkbox"/> Disregarded entity <input type="checkbox"/> Partnership <input type="checkbox"/> Simple trust <input type="checkbox"/> Grantor trust <input type="checkbox"/> Complex trust <input type="checkbox"/> Estate <input type="checkbox"/> Government <input type="checkbox"/> International organization <input type="checkbox"/> Central bank of issue <input type="checkbox"/> Tax-exempt organization <input type="checkbox"/> Private foundation	
4 Permanent residence address (street, apt. or suite no., or rural route). Do not use a P.O. box or in-care-of address.	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
5 Mailing address (if different from above)	
City or town, state or province. Include postal code where appropriate.	Country (do not abbreviate)
6 U.S. taxpayer identification number, if required (see instructions) <input type="checkbox"/> SSN or ITIN <input type="checkbox"/> EIN	7 Foreign tax identifying number, if any (optional)
8 Reference number(s) (see instructions)	

Part II Claim of Tax Treaty Benefits (if applicable)

9 I certify that (check all that apply):

- a The beneficial owner is a resident of within the meaning of the income tax treaty between the United States and that country.
- b If required, the U.S. taxpayer identification number is stated on line 6 (see instructions).
- c The beneficial owner is not an individual, derives the item (or items) of income for which the treaty benefits are claimed, and, if applicable, meets the requirements of the treaty provision dealing with limitation on benefits (see instructions).
- d The beneficial owner is not an individual, is claiming treaty benefits for dividends received from a foreign corporation or interest from a U.S. trade or business of a foreign corporation, and meets qualified resident status (see instructions).
- e The beneficial owner is related to the person obligated to pay the income within the meaning of section 267(b) or 707(b), and will file Form 8833 if the amount subject to withholding received during a calendar year exceeds, in the aggregate, \$500,000.

10 **Special rates and conditions** (if applicable—see instructions): The beneficial owner is claiming the provisions of Article of the treaty identified on line 9a above to claim a% rate of withholding on (specify type of income):
 Explain the reasons the beneficial owner meets the terms of the treaty article:

Part III Notional Principal Contracts

11 I have provided or will provide a statement that identifies those notional principal contracts from which the income is **not** effectively connected with the conduct of a trade or business in the United States. I agree to update this statement as required.

Part IV Certification

Under penalties of perjury, I declare that I have examined the information on this form and to the best of my knowledge and belief it is true, correct, and complete. I further certify under penalties of perjury that:

- 1 I am the beneficial owner (or am authorized to sign for the beneficial owner) of all the income to which this form relates,
- 2 The beneficial owner is not a U.S. person,
- 3 The income to which this form relates is (a) not effectively connected with the conduct of a trade or business in the United States, (b) effectively connected but is not subject to tax under an income tax treaty, or (c) the partner's share of a partnership's effectively connected income, **and**
- 4 For broker transactions or barter exchanges, the beneficial owner is an exempt foreign person as defined in the instructions.

Furthermore, I authorize this form to be provided to any withholding agent that has control, receipt, or custody of the income of which I am the beneficial owner or any withholding agent that can disburse or make payments of the income of which I am the beneficial owner.

Sign Here ▶ _____
 Signature of beneficial owner (or individual authorized to sign for beneficial owner) Date (MM-DD-YYYY) Capacity in which acting

B. M. C. 85

FILER FMCSA
ACCOUNT NO. 122512

Approved by OMB
2126-0017
License No.
MC- 494681

PROPERTY BROKER'S TRUST FUND AGREEMENT UNDER 49 U.S.C. 13906
OR NOTICE OF CANCELLATION OF THE AGREEMENT

KNOW ALL MEN BY THESE PRESENTS, That we Tarpon Transportation Services Inc.

(Broker)

of 2710 W. Virginia Ave. Tampa, FL 33607
(Street) (City) (State) (Zip code)

as TRUSTOR (hereinafter called Trustor), and PACIFIC FINANCIAL ASSOCIATION, INC.
(Name of Trustee)

a financial institution created and existing under the laws of the State of California
(State or District of Columbia)

as TRUSTEE (hereinafter called Trustee) hold and firmly bind ourselves and our heirs, executors, administrators, successors, and assigns, jointly and severally, firmly by these presents.

WHEREAS, the Trustor is or intends to become a Broker pursuant to the provisions of the Title 49 U.S.C. 13904, and the rules and regulations of the Federal Motor Carrier Safety Administration relating to insurance or other security for the protection of motor carriers and shippers, and has elected to file with the Federal Motor Carrier Safety Administration such a Trust Fund Agreement as will ensure financial responsibility and the supplying of transportation subject to the ICC Termination Act of 1995 in accordance with contracts, agreements, or arrangements therefor, and

WHEREAS, this Trust Fund Agreement is written to assure compliance by the Trustor as a licensed Property Broker of Transportation by motor vehicle with 49 U. S. C 13906(b), and the rules and regulations of the Federal Motor Carrier Safety Administration, relating to insurance or other security for the protection of motor carriers or shippers, and shall inure to the benefit of any and all motor carriers or shippers to whom the Trustor may be legally liable for any of the damages herein described.

NOW, THEREFORE, the trustor and trustee, to accomplish the above, agree as follows:

1. Trustee agrees that payments made pursuant to the security provided herein to shippers and motor carriers pursuant to this Agreement will be made exclusively and directly to shippers or motor carriers that are parties to contracts, agreements or arrangements with Trustor.
2. Trustee agrees that the protection afforded to shippers and motor carriers hereby will continue until any and all claims made by shippers or motor carriers for which Trustor may be legally liable have been settled or until the funds deposited by Trustor pursuant to this Agreement have been exhausted, whichever comes first.
3. The parties hereto acknowledge and certify that said Trustee shall exclusively manage the security and trust fund, as herein set forth, and shall have legal title to the security and trust fund, pursuant to the terms and conditions as set forth in this agreement. Further, the parties hereto, and the said Trustee, as evidenced by their signatures to this agreement, acknowledge and certify that (a) said Trustee, neither has nor expects to have any interest, financial, proprietary, or otherwise, whatsoever, in Trustor; and (b) said Trustor, neither has nor expects to have any interest, financial, proprietary, or otherwise, whatsoever, in Trustee.
4. Trustee acknowledges the receipt of the sum of Ten Thousand Dollars (\$10,000.00), to be held in trust under the terms and conditions set forth herein.
5. Trustee may, within its sole discretion, invest the funds comprising the corpus of this trust fund consistent with its fiduciary obligation under applicable law.
6. Trustee shall pay, up to a limit of Ten Thousand Dollars (\$10,000.00), directly to a shipper or motor carrier any sum or sums which Trustee, in good faith, determines that the Trustor has failed to pay and would be held legally liable by reason of Trustor's failure to perform faithfully its contracts, agreements, or arrangements for transportation by authorized motor carriers, made by Trustor while this agreement is in effect, regardless of the financial responsibility or lack thereof, or the solvency or bankruptcy, of Trustor.
7. In the event that the trust fund is drawn upon and the corpus of the trust fund is a sum less than Ten Thousand Dollars (\$10,000.00), Trustor shall, within thirty (30) days, replenish the trust fund up to Ten Thousand Dollars (\$10,000.00) by paying to the Trustee a sum equal to the difference between the existing corpus of the trust fund and Ten Thousand Dollars (\$10,000.00).
8. Trustee shall immediately give written notice to the FMCSA of all lawsuits filed, judgments rendered, and payments made under this trust agreement and of any failure by Trustor to replenish the trust fund as required herein.
9. This agreement may be canceled at any time upon thirty (30) days written notice by the Trustee or Trustor to the FMCSA on the form printed at the bottom of this agreement. The thirty (30) day notice period shall commence upon actual receipt of a copy of the trust fund agreement with the completed notice of cancellation at the FMCSA's Washington, DC office. The Trustee and/or Trustor specifically agrees to file such written notice of cancellation.
10. All sums due the Trustee as a result, directly or indirectly, of the administration of the trust fund under this agreement shall be billed directly to Trustor and in no event shall said sums be paid from the corpus of the trust fund herein established.


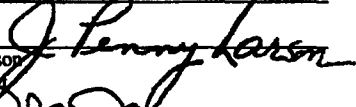
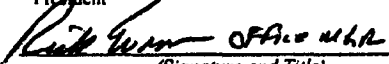

11. Trustee shall maintain a record of all financial transactions concerning the Fund, which will be available to Trustor upon request and reasonable notice and to the FMCSA upon request.

12. This agreement shall be governed by the laws in the State of Arizona, to the extent not inconsistent with the rules and regulations of the FMCSA.

This trust fund agreement is effective the 14 day of July, ~~2006~~²⁰⁰⁴, 12:01 a.m., standard time at the address of the Trustor as stated herein and shall continue in force until terminated as herein provided.

Trustee shall not be liable for payments of any of the damages hereinbefore described which arise as the result of any contracts, agreements, undertakings, or arrangements made by the Trustor for the supplying of transportation after the cancellation of this Agreement, as herein provided, but such cancellation shall not affect the liability of the Trustee for the payment of any such damages arising as the result of contracts, agreements, or arrangements made by the Trustor for the supplying of transportation prior to the date such cancellation becomes effective.

IN WITNESS WHEREOF, the said Trustor and Trustee have executed this instrument on the 21 day of July, 2006.

TRUSTOR		TRUSTEE	
Name	<u>Tarpon Transportation Services Inc.</u>	Name	<u>PACIFIC FINANCIAL ASSOCIATION, INC.</u>
Address	<u>2710 W. Virginia Ave. Tampa, FL 33607</u>	Address	<u>12707 High Bluff #200 San Diego, CA. 92130</u>
Telephone No.	<u>(813)930-8288</u>	Telephone No.	<u>(858)350-4376</u>
By	<u> Eric Stiehl President</u>	By	<u> J.P. Larson President</u>
Witness	<u> (Signature and Title)</u>	Witness	<u> (Signature and Title)</u>

Only financial institutions may qualify to act as Trustee. Trustee, by the above signature, certifies that it is a financial institution and has legal authority to assume the obligations of Trustee and the financial ability to discharge them

NOTICE OF CANCELLATION

THIS IS TO ADVISE THAT THE ABOVE BROKER TRUST FUND AGREEMENT EXECUTED ON THE ____ DAY OF _____, _____ IS HEREBY CANCELED AS SECURITY IN COMPLIANCE WITH THE FMCSA SECURITY REQUIREMENTS UNDER 49 U.S.C. 13906(b) and 49 CFR 387.307, EFFECTIVE AS OF THE ____ DAY OF _____, _____, 12:01 A.M. STANDARD TIME AT THE ADDRESS OF THE TRUSTOR, PROVIDED SUCH DATE IS NOT LESS THAN THIRTY (30) DAYS AFTER THE ACTUAL RECEIPT OF THIS NOTICE BY THE FMCSA.

_____, DATE SIGNED

SIGNATURE OF AUTHORIZED
REPRESENTATIVE OF TRUSTEE OR TRUSTOR

**CONTRACT FOR TRANSPORTATION OF PROPERTY
BETWEEN A CONTRACT CARRIER/BROKER AND A PROPERTY BROKER
IN ACCORDANCE WITH THE PROVISIONS OF 49 C.F.R.**

AGREEMENT made this _____ day of _____ by
and between _____
and Tarpon Transportation Services, Inc here-in-after referred to as Broker.

WITNESSETH:

- (1) Carrier/Broker is a motor carrier of property authorized by Permit No. MC-_____ (a copy of which is to be attached hereto and made a part hereof) to provide transportation of property for Broker.
- (2) Broker is a duly licensed motor carrier broker, licensed to arrange for the transportation of property by License No. MC- 494681-B (a copy of which license is attached hereto and made a part hereof), and controls the transportation of commodities to be tendered to Carrier/Broker.
- (3) Broker agrees to offer for shipment and Carrier/Broker agrees to transport by motor vehicle from and to such points between which service may be required, such quantities of authorized commodities as Broker may require, subject to the availability of suitable equipment.
- (4) Broker agrees to offer to Carrier/Broker for shipment a minimum quantity of 40,000 Pounds per year for each year this Agreement remains in effect. Carrier/Broker agrees to maintain cargo insurance in the amount of \$100,000 to compensate Broker, owner, or consignee which property comes into the possession of Carrier/Broker in connection with its transportation service. The cargo insurance shall be in the form required by 49 C. F. R. 1043.2(b), and shall not have exclusions or restrictions that would not be accepted by the Interstate Commerce Commission for the filing under the statutory requirements of the above-cited section, but shall, in all respects, be identical to the cargo insurance filed in accord with the said section. Carrier/Broker shall cause its insurance carrier to forward forthwith to Broker a standard Certificate of Insurance listing Tarpon Transportation as certificate holder. In addition to said certificate, the insurance provider for Carrier/Broker shall be required to notify Broker in writing 30 days prior to the cancellation of such cargo insurance.
- (5) Carrier/Broker at all times shall maintain adequate insurance reasonably satisfactory to Broker naming Broker an additional insured as its interests may appear, including but not limited to Workman's Compensation

Carrier/Broker Initial: _____

Broker Rep: _____



Insurance. Carrier/Broker upon request shall furnish Broker with a copy of its policies of insurance and a certificate evidencing Broker's coverage there under.

- (6) Broker and Carrier/Broker acknowledge and agree that neither of them is the principal of or agent for the other, and each is and remains an independent contractor. Neither party has the right to control the manner in which the other performs its obligations under this Agreement, or to exercise any authority over the other's employees or equipment. This Agreement does not create any partnership or joint venture between Broker and or Carrier/Broker, nor may either party bind the other to any third party. Broker shall uphold the good reputation of Carrier/Broker and shall not misrepresent the service and abilities of Carrier/Broker or disturb any present Carrier/Broker accounts as mutually agreed upon and listed hereto, if any.
- (7) Rates and charges for traffic moved under this agreement may be established or amended verbally in order to meet specific customer shipping conditions and schedules, as mutually agreed.
- (8) Broker will handle all billing to, and receive all remittance from the payee of goods transported by Carrier/Broker, and broker will pay Carrier/Broker at the agreed rate for the shipper's load on a timely basis, provided Carrier/Broker has timely submitted properly signed delivery receipts and/or copies of bills of lading, and has otherwise properly performed its obligations. Carrier/Broker will not seek to bill or obtain directly from any shipper, or to vary the terms of Broker's arrangement with any shipper, with respect to any load which Broker has arranged to transport using the services of the Carrier/Broker.
- (9) Broker will not be liable for the failure to tender freight under this agreement. If such failure, delay or other omission is caused by strikes, acts of God, war accidents, civil disorder, or through compliance with legally constituted order of civil or military authorities.
- (10) Carrier/Broker shall be liable to Broker, owner, or consignee, for loss or damage to any property transported under this Agreement, and shall hold Broker harmless from any and all claims arising from said loss or damage to property or persons. Such liability shall begin at the time cargo is loaded upon Carrier/Broker's equipment at point of origin, and continue until said cargo is delivered to the designated consignee at destination, or to any intermediate stop off party. The liability shall be for the full value of the item, which shall be understood to mean the replacement cost of the lost or damaged item(s).

Carrier/Broker Initial: _____

Broker Rep: ES

All claims for loss and damage, and any salvage arising there from shall be handled and processed in accordance with the regulations of the Interstate Commerce Commission as published in the Code of Federal Regulations (49 CFR 1005). Carrier/Broker agrees to defend Broker and to pay any and all costs, including, but not limited to legal expenses incurred in the defense of any claims arising from the transportation that is the subject of this Agreement.

- (11) The relationship of the Carrier/Broker to Broker shall, at all times, be that of an independent contractor.
- (12) Carrier/Broker agrees that it will not, during the duration of this Agreement, directly or indirectly, solicit freight from any shipper after being introduced and/or serviced through Broker. Additionally, should a Customer of Broker approach Contract Carrier/Broker about handling any traffic for Customer, Contract Carrier/Broker will immediately notify Broker of such action.
- (13) The Agreement is to become effective _____ and shall be continuous and shall remain in full force and effect unless and until Broker/Carrier or Carrier terminates it by thirty (30) days prior written notice to the other. No such termination shall be effective as to any load previously transported or then being transported by Carrier/Broker, or which Carrier/Broker has previously committed to transport for Broker.
- (14) If brokered, Tarpon requires to be listed as a certificate holder with Carrier's insurance provider prior to pickup.

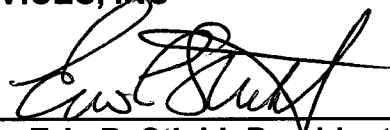
IN WITNESS WHEREOF, the parties hereto have executed this Agreement by their respective duly authorized officers, each of whom represents and warrants that it is and shall remain valid, binding and enforceable contract of the party for whom he or she has signed.

Printed Name of Motor Carrier/Broker

By: _____
Printed Name and Title

Dated: _____

**TARPON TRANSPORTATION
SERVICES, INC**

By: 
Eric P. Stiehl, President

Dated: 5/19/8



Tarpon Transportation SVCS, Inc.
2710 W. Virginia Ave., Tampa, FL 33607
(813) 930-8288 (866) 9TARPON (813) 930-8125 – FAX

Credit Information Sheet

Est. 2004
Federal ID # 20-1347732
Bond # 125512
Type of Business: Corporation

Banking Information

Colonial Bank of Tampa
4144 N. Armenia Ave
Tampa, FL 33607
Kristie Brunk
813-350-8016 (p)
813-874-0439 (f)

Credit References

Hanna Truck Line, Inc
Contact: Vandall
800-633-6044

A.C. Wright
Contact: Stan
662-728-7769

CSX
Contact: James Wallace
904-633-1663

“We have a line on your transportation needs”



U.S. Department of Transportation
Federal Motor Carrier Safety Administration

400 7th Street SW
Washington, DC 20590

SERVICE DATE
July 30, 2004

LICENSE
MC-494681-B
TARPON TRANSPORTATION SERVICES INC
TAMPA, FL

This License is evidence of the applicant's authority to engage in operations, in interstate or foreign commerce, as a **broker, arranging for transportation of freight (except household goods)** by motor vehicle.

This authority will be effective as long as the broker maintains insurance coverage for the protection of the public (49 CFR 387) and the designation of agents upon whom process may be served (49 CFR 366). The applicant shall also render reasonably continuous and adequate service to the public. Failure to maintain compliance will constitute sufficient grounds for revocation of this authority.

A handwritten signature in black ink, appearing to read 'Angeli Sebastian'.

Angeli Sebastian, Chief
Information Systems Division

BPO

Request for Taxpayer Identification Number and Certification

Give form to the requester. Do not send to the IRS.

Print or type See Specific Instructions on page 2.	Name	
	Business name, if different from above	
	Check appropriate box: <input type="checkbox"/> Individual/Sole proprietor <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Other ▶	
	Address (number, street, and apt. or suite no.)	
	City, state, and ZIP code	
Requester's name and address (optional)		
List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.

Social security number								
or								
Employer identification number								

Note: If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
3. I am a U.S. person (including a U.S. resident alien).

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 4.)

Sign Here	Signature of U.S. person ▶	Date ▶
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Purpose of Form

A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

U.S. person. Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
 2. Certify that you are not subject to backup withholding,
- or
3. Claim exemption from backup withholding if you are a U.S. exempt payee.

Note: If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Foreign person. If you are a foreign person, use the appropriate Form W-8 (see Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien.

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.