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September 9, 1998

G36478

The Florida Department of State
Florida Secretary of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

RE: Articles of Merger

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-09/09/98-01055-001
*****70.00 *****70.00

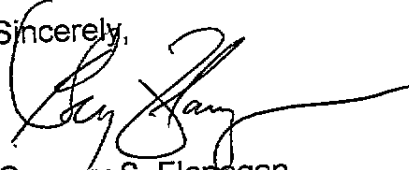
Dear Sirs,

Enclosed please find the Articles of Merger wherein B & B Tire & Tube Company Inc., a Florida Corporation, will merge into and become a part of Seminole Tire & Tube Company Inc., another Florida Corporation, who will become the surviving corporation.

Also enclosed is a check made payable to the Secretary of State for \$70.00 to cover the filing fee, as well as an additional photocopy of the Articles of Merger to be file stamped and returned with your letter confirming the filing.

Should you have any questions regarding this request please do not hesitate to contact the undersigned. Thank you.

Sincerely,


Gregory S. Flanagan

GSF/sg

Enclosures as stated herein

FILED
98 SEP -9 AM 9:05
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

merger
LFT 9-17-98

ARTICLES OF MERGER
Merger Sheet

MERGING: -----

B & B TIRE & TUBE COMPANY, INC., a Florida corporation (Document
#J46731)

INTO

SEMINOLE TIRE & TUBE COMPANY, INC., a Florida corporation, G36478.

File date: September 9, 1998

Corporate Specialist: Louise Flemming-Jackson

GREGORY S. FLANAGAN, P.A.

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September 09, 1998

Florida Secretary of State
Division of Corporations - Amendments Section
Attn: Thelma Louis
409 East Gaines Street
Tallahassee, Florida 32399

RE: Articles of Merger for B & B Tire & Tube Company, Inc. and
Seminole Tire & Tube Company, Inc.

Dear Thelma,

This letter is a follow up to our phone conversation of this morning, Wednesday, September 09, 1998, regarding the above referenced merger.

Yesterday, I Federal Expressed to the Division of Corporations Articles of Merger wherein B & B Tire & Tube Company, Inc. will merge into and become a part of Seminole Tire & Tube Company, Inc., who will become the surviving corporation. As I explained this morning it was discovered that the Exhibit A to the Articles of Merger, the Plan of Corporate Merger, contained the wrong first page. (An earlier draft was inadvertently attached as the exhibit when the Articles of Merger were sent to the State.)

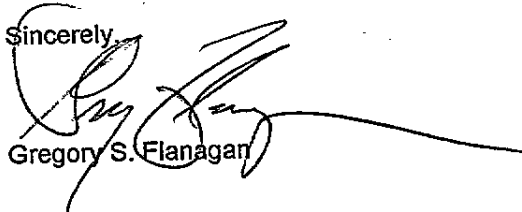
Enclosed is a complete photocopy of what I Federal Expressed to the Department of State for filing. I have drawn a large red "x" across the page of the Plan of Corporate Merger which needs to be replaced.

Also enclosed herewith is a correct substitute page, clearly marked as Exhibit A, which needs to be swapped for the page marked with the red "x".

Also enclosed is an additional copy of the corrected page for substitution in the extra copy of the Articles of Merger and Plan of Merger which I had requested to be file stamped and returned upon confirmation of the filing, as per my letter of September 09, 1998.

As we discussed please intercept these documents and make the necessary substitution of pages. If you need additional instruction or have any questions regarding this matter please do not hesitate to call me. Thank you.

Sincerely,


Gregory S. Flanagan

GSF/sg

Enclosures as stated herein

FILED

98 SEP -9 AM 9: 05

ARTICLES OF MERGER

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

THE UNDERSIGNED CORPORATIONS, B & B TIRE & TUBE COMPANY, INC., a Florida Corporation, and SEMINOLE TIRE & TUBE COMPANY, INC., a Florida Corporation, in accordance with the provisions of F.S. 607.1105 hereby file these Articles of Merger and state as follows:

1. A Plan of Merger has been recommended by the Boards of Directors of both of the aforesaid corporations and approved by the Shareholders thereof, wherein B & B TIRE & TUBE COMPANY, INC., a Florida Corporation will be completely merged into SEMINOLE TIRE & TUBE COMPANY, INC., a Florida Corporation, whereupon B & B TIRE & TUBE COMPANY, INC., a Florida Corporation will cease to exist and SEMINOLE TIRE & TUBE COMPANY, INC., a Florida Corporation will become the surviving corporation.

2. The Plan of Merger referenced above, which has been approved and recommended by the Boards of Directors and approved by the Shareholders of both of corporations is attached hereto as Exhibit "A".

3. The effective date of the merger shall be immediately upon filing of these Articles of Merger in the Office of the Secretary of State of the State of Florida.

Wherefore, these Articles of Merger having been duly approved in accordance with the provisions of the Florida Business Corporation Act, F.S. Ch 607 et seq., are hereby submitted for filing.

B & B TIRE & TUBE COMPANY, INC., a Florida Corporation

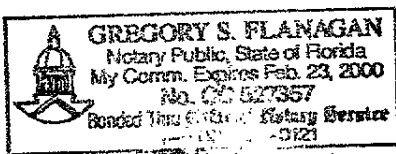
By: William Bergstraesser
WILLIAM BERGSTRAESSER, President

SEMINOLE TIRE & TUBE COMPANY, INC., a Florida Corporation

By: William Bergstraesser
WILLIAM BERGSTRAESSER, President

STATE OF FLORIDA}
COUNTY OF MARION}

The foregoing instrument was acknowledged before me this 8th of September, 1998 by WILLIAM BERGSTRAESSER, as President of B & B TIRE & TUBE COMPANY, INC., a Florida Corporation.



NOTARY PUBLIC

Gregory S. Flanagan
Print Name: GREGORY S. FLANAGAN

State of Florida at Large (SEAL)

My Commission Expires: 2-23-2000

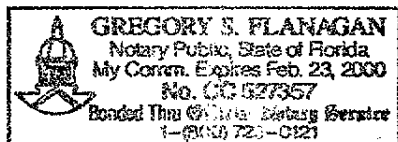
Personally Known: ✓

Produced Identification: _____

Type of Identification: _____

STATE OF FLORIDA}
COUNTY OF MARION}

The foregoing instrument was acknowledged before me this 8th of September, 1998
by WILLIAM BERGSTRAESSER, as President of SEMINOLE TIRE & TUBE COMPANY,
INC., a Florida Corporation.



NOTARY PUBLIC


Print Name GREGORY S. FLANAGAN

State of Florida at Large (SEAL)

My Commission Expires: 2-23-2000

Personally Known: _____

Produced Identification: _____

Type of Identification: _____

EXHIBIT "A"

PLAN OF CORPORATE MERGER

THIS PLAN OF CORPORATE MERGER is dated this 8th day of September, 1998 between B & B TIRE & TUBE COMPANY, INC., a Florida Corporation (hereinafter "B&B") and SEMINOLE TIRE & TUBE COMPANY, INC., a Florida Corporation (hereinafter "Seminole").

B & B and Seminole are both engaged in the wholesale distribution and resale of automobile, truck and other tires, tubes and related products, both companies operate from a common business location, to-wit: 1820 SE 37th Place, Ocala, Florida 34471; both companies have the same stockholders, to-wit: WILLIAM BERGSTRAESSER; and the business plan for both companies are essentially the same. Accordingly, it is in the best interests of the companies to merge into a single corporation in order to avoid redundant administrative, legal, accounting, regulatory and miscellaneous operating expenses and in order to achieve better economies of scale in all aspects of business operations. It is acknowledged that when each of the companies was formed, there were distinct and valid reasons for having separate business entities, e.g. significant geographical separation of business operations, different products, market areas, etc., which, through the passage of time and change of circumstance have ceased to exist. It is therefore proposed that B&B will be merged into Seminole, whereupon B&B will cease to exist as a separate entity and Seminole will be the sole surviving corporation. For federal income tax purposes it is intended that the merger shall qualify as a reorganization within the meaning of section 368 (a) of the Internal Revenue Code of 1986, as amended. Accordingly, this plan of merger is hereby proposed.

In accordance with the provisions of Florida Statute 607.1101, the following plan of merger is set forth:

1. The names of each corporation are as follows: B & B TIRE & TUBE COMPANY, INC., a Florida Corporation (B&B) and SEMINOLE TIRE & TUBE COMPANY, INC., a Florida Corporation (Seminole). B&B will merge into Seminole, whereupon B&B will cease to exist as a separate entity, and Seminole will become the surviving corporation, post-merger.

2. The terms and conditions of the proposed merger are as follows:

A) WILLIAM BERGSTRAESSER, the sole stockholder of B&B and Seminole will endorse and deliver to Seminole, 100% of the issued and outstanding shares of common stock of B & B TIRE & TUBE COMPANY, INC., a Florida Corporation. Since WILLIAM BERGSTRAESSER is currently the sole owner of all outstanding stock of both corporations, upon the endorsement and surrender of the B&B stock to Seminole, no other conversion of said B&B stock into the stock of Seminole will be required nor will any other obligations, security, consideration or cash be payable by Seminole to B&B or to WILLIAM BERGSTRAESSER. He will then continue to be the sole Shareholder of 100% of the issued and outstanding shares of common stock of SEMINOLE TIRE & TUBE COMPANY, INC., a Florida Corporation and no new or different stock in Seminole need be issued under the circumstances.

B) The title to all real estate (if any) and all other property and assets of B&B or any interest therein owned by B&B shall immediately be deemed vested in Seminole without reversion or impairment.

C) Seminole shall, post-merger, be responsible and liable for all of the liabilities and obligations of B&B as they existed on the date of merger.

D) Any claim existing or action or proceeding pending by or against B&B may be continued as if the merger did not occur or Seminole may be substituted in the proceeding for B&B.

3. The effective date of this merger, upon approval by the Directors and Shareholders of both corporations, will be the date of the filing of the Articles of Merger with the Florida Secretary of State.

4. The Boards of Directors of both corporations hereby reserve the right to amend the aforesaid Plan of Merger after Shareholder approval thereof and before the filing of the Articles of Merger with the Secretary of State of the State of Florida, including the right of said Directors to abandon the Plan of Merger if said Directors deem abandonment advisable or in the best interests of the corporations. No further notice of said amendments or abandonment of said plan shall be required to the Shareholders unless such amendment would be in violation of F.S. 607.1103(8), whereupon another special meeting of Shareholders will be called for the purpose of considering such amendment for approval and adoption.

B & B TIRE & TUBE COMPANY, INC., a Florida Corporation ("B&B")

By: William Bergstraesser
WILLIAM BERGSTRAESSER, President

SEMINOLE TIRE & TUBE COMPANY, INC., a Florida Corporation ("Seminole")

By: William Bergstraesser
WILLIAM BERGSTRAESSER, President