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WENRICK & ASSOCIATES, C.P.A. P.A.

FILED

00 MAR -6 PM 2: 18

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

February 28, 1999

Department of State
Division of Corporations
P.O. Box 6307
Tallahassee, Florida 32314

EFFECTIVE DATE

03/01/00

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-03/05/00--01132--003

*****70.00 *****70.00

RE: ARTICLES OF INCORPORATION
PALM HARBOR EUROPEAN
AUTOMOTIVE, INC.

Dear Sirs:

Enclosed are the ARTICLES OF INCORPORATION for PALM HARBOR
AUTOMOTIVE, INC. Also enclosed is a check for \$70.00 for the Filing Fee and
Designation of Registered Agent. Please return all completed documents to the
address listed on the letterhead.

Sincerely yours,

WENRICK & ASSOCIATES, C.P.A.

ENCLOSURES

PW 3/10/2000

**ARTICLES OF INCORPORATION
OF**

PALM HARBOR EUROPEAN AUTOMOTIVE, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

EFFECTIVE DATE

03/01/00

The undersigned natural person of the age of twenty-one (21) years or more, acting as incorporator of a corporation under the Florida Business Corporation Act, Chapter 607, Florida Statutes, does hereby adopt the following Articles of Incorporation.

ARTICLE 1 - NAME

The name of this Corporation is, **PALM HARBOR EUROPEAN AUTOMOTIVE, INC.** (hereinafter called the "Corporation")

ARTICLE 11 - EFFECTIVE DATE AND DURATION

The Corporation will have an effective date of March 1, 2000 and will exist for a perpetual period.

ARTICLE 111 - PURPOSE

The purpose for which the Corporation is organized is to engage in any lawful business or activity permitted under the laws of the State of Florida.

ARTICLE 1V - CAPITAL STOCK

The Corporation is authorized to issue one hundred shares (one hundred) shares of common stock, having a par value of one dollar per share (\$1.00) per share.

ARTICLE V - INITIAL REGISTERED AGENT AND OFFICE

The street address of the initial register office of the Corporation is 4816 Alt. 19 North, Palm Harbor Fl. 34683 and the name of the initial registered agent of the corporation at that address is Ahmet Helvacioglu and the principal address and registered office address of the Corporation are the same.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

The number of directors constituting the initial board of directors of the Corporation is one (1) members. The number of directors may be increased or decreased from time to time by amendment to the Bylaws, but shall never be less than one (1).

The name and address of the person to serve as initial directors of the Corporation until the first annual meeting of shareholders, or until his successor(s) have been duly elected and qualified are:

Ahmet Helvacioğlu
4816 Alt. 19 North
Palm Harbor, FL 34683

ARTICLE VII - INCORPORATOR

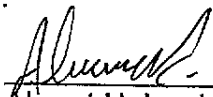
The name and address of the incorporator of the Corporation and the person signing these Articles of Incorporation is:

Ahmet Helvacioğlu
4816 Alt. 19 North
Palm Harbor, FL 34683

ARTICLE VIII - BYLAWS

The board of directors shall adopt the initial Bylaws, and from time to time may alter, amend or repeal the Bylaws or adopt new Bylaws adopted by the Board of Directors.

In WITNESS WHEREOF, I have set my hand this 1st day of March, 1999 on these Articles of Incorporation.


Ahmet Helvacioğlu, Incorporator

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**CERTIFICATION OF DESIGNATION OF
REGISTERED AGENT/REGISTERED OFFICE** SECRETARY OF STATE
TALLAHASSEE, FLORIDA

PURSUANT TO THE PROVISIONS OF SECTION 607.0501 FLORIDA
STATUTES, THE UNDERSIGNED CORPORATION, ORGANIZED UNDER THE
LAWS OF THE STATE OF FLORIDA, SUBMITS THE FOLLOWING
STATEMENT IN DESIGNATING THE REGISTERED OFFICE/REGISTERED
AGENT, IN THE STATE OF FLORIDA.

1. The name of the corporation is: PALM HARBOR EUROPEAN
AUTOMOTIVE, INC.

The name and address of the registered agent and office is:

AHMET HELVACIOGLU
4816 ALT. 19 NORTH
Palm Harbor, FL 34683

Having been named as registered agent and to accept service of process for the
above stated corporation at the place designated in this certificate, I hereby
accept the appointment as registered agent and agree to act in this capacity. I
further agree to comply with the provisions of all statutes relating to the proper
and complete performance of my duties, and I am familiar with and accept the
obligations of my position as registered agent.


(Signature)

march / 1 / 2000
(Date)