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February 21, 2001

SAMUEL M. PEEK
Attorney at Law

General Practice
Wills and Probate
Estate Planning
Living Trusts
Business Law
Real Estate
Business Closings
Personal Injury
Guardianship
Criminal Practice
Bankruptcy Law

AFFILIATIONS

The Florida Bar
Okaloosa-Walton County
Bar Association
Federal Bar of the Northern
District Of Florida
Bankruptcy Bar Association
Florida Bar Speakers Bureau
Okaloosa-Walton Counties
Legal Aid Society
Business Law Instructor
University of West Florida

Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

Dear Sir or Madam:

Enclosed you will find two copies of the Articles of Incorporation for J & G
CARWASH, INC. along with our check for \$70.00. Please file and forward back to me.

Sincerely,

SAMUEL M. PEEK

SMP/lpp
Enclosures

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

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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**ARTICLES OF INCORPORATION
OF
J & G CARWASH, INC.**

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, for the purpose of forming a Corporation under the Florida Corporation Act, do hereby adopt the following Articles of Incorporation:

ARTICLE I - NAME

The name of the Corporation is J & G CARWASH, INC.

ARTICLE II - DURATION

The duration of the Corporation is for an indefinite period of time (i.e. perpetual).

ARTICLE III - PURPOSE

The general purposes for which the Corporation is organized are:

1. To perform Carwashing and Detailing Services.
2. To transact any other lawful business for which Corporations may be incorporated under the Florida General Corporation Act or engage in any other trade or business which can in the opinion of the Board of Directors of the Corporation be advantageously carried on in connection with or auxiliary to the foregoing business.
3. To do such other things as are incidental to the foregoing or necessary or desirable in order to accomplish the foregoing.

ARTICLE IV - CAPITAL STOCKS

The maximum number of shares of stock that this Corporation is authorized to have outstanding at any one time is one Thousand (1,000) shares of common stock having a par value of One Dollar (\$1.00) per share, which such stock shall have the entire voting power of the Corporation. Stock shall be issued under Section 1244 of the Internal Revenue Code.

**ARTICLE V - PRINCIPLE OFFICE AND MAILING ADDRESS,
INITIAL REGISTERED OFFICE & AGENT**

The street address of the initial registered office of this Corporation is 500 E. NINE MILE ROAD, PENSACOLA, FL 32514. The initial registered agent shall be YUNG HO YOO. The principle office and mailing address for the Corporation is 500 E. NINE MILE ROAD, PENSACOLA, FL 32514.

ARTICLE VI -INITIAL BOARD OF DIRECTORS

The number of Directors constituting the initial Board of Directors of the Corporation is one (1) . The name and address of each person who is to serve as a member of the initial Board of Directors is:

YUNG HO YOO	34 KINDERKAMACK ROAD WOODCLIFF LAKE, NJ 07677
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ARTICLE VII - INCORPORATORS

Name and address of each Incorporator is:

YUNG HO YOO	34 KINDERKAMACK ROAD WOODCLIFF LAKE, NJ 07677
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ARTICLE VIII - VOTING RIGHTS

Except as otherwise provided by law, the entire voting power for the election of directors and for all other purposes shall be vested exclusively in the holders of the outstanding common shares.

ARTICLE IX - PREEMPTIVE RIGHTS

Every shareholder upon the sale for cash of any new stock of this Corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his or her prorata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others, in such manner that they will own the same percentage interest of the Corporation after the new offering as he had before the stock issuance.

ARTICLE X - BY-LAWS

The power to adopt, alter, amend or repeal By-Laws shall be vested in the Board of Directors.

ARTICLE XI - STOCK ISSUANCE

Shares of capital stock of this Corporation shall be issued initially to the following persons and in the amount set opposite their name:

YUNG HO YOO	100 Shares
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ARTICLE XII - CALLING OF SPECIAL MEETINGS

Special meetings of the shareholders may be called by a majority of the shareholders.

ARTICLE XIII - SHAREHOLDERS QUORUM & VOTING

Fifty-one percent (51%) of the shares entitled to vote, represented in person or by proxy, shall constitute a quorum at a meeting of shareholders. If a quorum is present, the affirmative vote of at least fifty-one percent (51%) of the shares represented at the meeting and entitled to vote on the subject matters shall be the act of the shareholders.

ARTICLE XIV - APPROVAL OF SHAREHOLDERS REQUIRED FOR MERGER

The approval of the shareholders of this Corporation to any plan of merger shall be required in every case, whether or not such approval is required by law.

ARTICLE XV - SHAREHOLDERS MEETING REQUIRED

Any action of the shareholders of this Corporation must be taken at a meeting of shareholders of this Corporation duly called as provided by law.

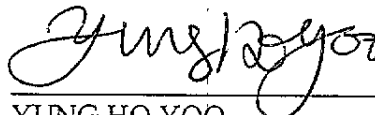
ARTICLE XVI - POWERS

This corporation shall have all of the corporate powers enumerated in the Florida General Corporation Act.

ARTICLE XVII - AMENDMENT

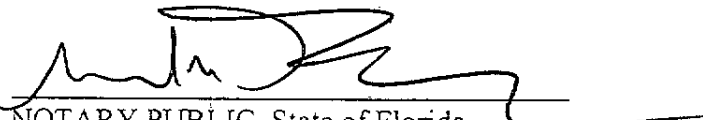
These Articles of Incorporation may be amended in the manner provided by law. Every Amendment shall be approved by vote of at least fifty-one percent (51%) of the stock entitled to vote thereon. Any action of the shareholders taken without a meeting or consent in writing setting forth the action so taken, shall be signed by all persons who would be entitled to vote upon such action at a meeting filed with the Secretary of the Corporation as part of the Corporate Records.

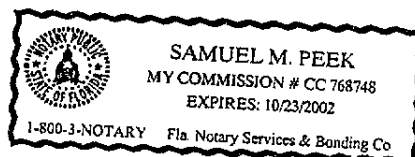
IN WITNESS WHEREOF, I, the undersigned, being the original subscriber to the capital stock hereinbefore named, have hereunto set my hand and seal this 20th day of February, 2001, for the purpose of forming this Corporation to do business both within and without the State of Florida and pursuant to the Corporation Laws of the State of Florida, do make and file in the office of the secretary of State, these Articles of Incorporation and certify that the facts herein stated are true.


YUNG HO YOO

STATE OF FLORIDA
COUNTY OF OKALOOSA

BEFORE ME, the undersigned authority, personally appeared YUNG HO YOO, who is personally known to me or who provided N.J. Drivers License as identification and under oath acknowledged that he executed the foregoing Articles of Incorporation for the purposes set forth therein on the 20th day of February, 2001.


NOTARY PUBLIC, State of Florida
My Commission Expires:

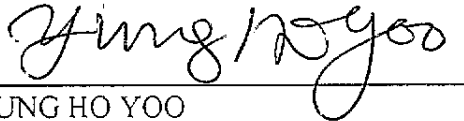


**CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR
THE SERVICE OF PROCESS WITHIN THIS STATE, NAMING AGENT UPON
WHOM PROCESS MAY BE SERVED**

Pursuant to Chapter 48.091, Florida Statutes, the following is submitted in compliance with said Act,

That J & G CARWASH, INC., desiring to organize under the laws of the State of Florida, with its principal office as indicated in the Articles of Incorporation at Pensacola, County of Escambia, State of Florida, have named YUNG HO YOO, 500 E. NINE MILE ROAD, PENSACOLA, FL 32514 as the agent for Service of Process within the State of Florida.

Having been named to accept service of Process of the above-stated Corporation, at the place designated in this Certificate, I hereby accept to act in this capacity and agree to comply with the provisions of said Act relative to keeping open said office.

BY: 
YUNG HO YOO

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA