

TAX ADVANTAGE

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JAMES K. REESE, EA
LYN BOGLI, ACCOUNTANT

1201 North Third Street • Jacksonville Beach, Florida 32250 • (904) 241-0050 • Fax (904) 241-0752

June 20, 2002

Secretary of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

FILED
02 JUN 24 AM 9:37
SECRETARY OF STATE
TALLAHASSEE FLORIDA

Re: Articles of Incorporations – Fine Line Auto Refinishing, Inc.

Dear Sir or Madam:

Enclosed are (2) original Articles of Incorporation for the above referenced corporation and my check in the amount of \$70.00 for the filing fees. Please file the Articles and return one copy of the Articles to me at the above address.

If you have questions, please do not hesitate to call me.

Sincerely,



James K. Reese, EA

Enclosures:

(2) Copies of Articles of Incorporation
Check for \$70.00

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLES OF INCORPORATION

OF

FINE LINE AUTO REFINISHING, INC.

ARTICLE I - NAME

The name of this corporation shall be:

FINE LINE AUTO REFINISHING, INC.

The general nature of the business to be transacted by this corporation is:

To engage in services and activities associated with decision-making in the public and private sector.

To engage in any other lawful business, to purchase, or otherwise acquire, and to own, mortgage, pledge, sell, convey, assign, transfer, or otherwise dispose of, and to invest in and hold real or personal property, of every class, kind, and description, and to otherwise engage in any legal business or activity permitted under the laws of the State of Florida and in all other States and counties.

To conduct said business in, have one or more offices in, and buy, hold, mortgage, sell, convey, lease or otherwise dispose of real and personal property, including franchises, patents, copyrights, trademarks, and license in the State of Florida and in all other States and counties.

To contract debts and borrow money, issue and sell or pledge bonds, debentures, notes and other evidence of indebtedness, and execute such mortgages and transfers of corporate indebtedness as required.

To purchase the corporate assets of any other corporation and engage in the same or other character of business.

To guarantee, endorse, purchase, hold, sell, mortgage, transfer, pledge or otherwise acquire or dispose of the shares of the capital stock of, or any bonds, securities, of any other corporation of the State of Florida or any other State or Government, and while owner of such stock to exercise all of the rights, powers, and privileges of ownership, including the right to vote such stock.

ARTICLE II - CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1,000 shares at no par value.

ARTICLE III - PREEMPTIVE RIGHT

Holders of the common stock shall have the right to subscribe and purchase their pro rata shares of any new common stock which may be issued by the corporation.

ARTICLE IV - TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE V - PRINCIPAL OFFICE

The principal place of business and mailing address of the corporation shall be at 1970 Apoka Drive, Middleburg, Florida 32068.

ARTICLE VI - INITIAL REGISTERED AGENT & ADDRESS

The name and address of the initial registered agent is Justin R. Gunter at 1970 Apoka Drive, Middleburg, Florida 32068.

ARTICLE VII - DIRECTORS

This corporation shall not have more than one (1) director initially. The number of directors may be increased or diminished from time to time by By-Laws adopted by the stockholders.

ARTICLE VIII - INITIAL DIRECTORS AND OFFICERS

The name and address of the Initial Director and Officers are:

NAME	ADDRESS
Justin R. Gunter P/D/S/T	1970 Apoka Drive Middleburg, Florida 32068

ARTICLE IX - INCORPORATOR

The name and street address of the Incorporator of these Articles of Incorporation is:

NAME

ADDRESS

Justin R. Gunter

1970 Apoka Drive
Middleburg, Florida 32068

ARTICLE X - AMENDMENTS

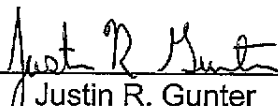
These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the stockholders, and approved at stockholders' meeting by a majority of the stockholders entitled to vote thereon, unless all the Directors and all of the stockholders sign a written statement manifesting their intention that a certain amendment to these Articles of Incorporation be made.

ARTICLE XI - SPECIAL PROVISION

It is the intent of the incorporator that the corporation will qualify under Section 1244 of the Internal Revenue Code and that the corporation will file as a Subchapter S corporation.

ARTICLE XII - EFFECTIVE DATE

These Articles of Incorporation shall be effective on the date of filing.


Justin R. Gunter
Incorporator

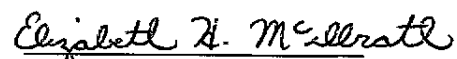
STATE OF FLORIDA
COUNTY OF Duval

I HEREBY CERTIFY that on this day, before me, a Notary Public, duly authorized in State and County named above to take acknowledgments, personally appeared Justin R. Gunter to me known to be the person described as subscribed in and executed the foregoing Articles of Incorporation, and acknowledged before me that he subscribed to those Articles of Incorporation.

WITNESS my hand and official seal in the County and State named above on this the 20th day of June, 2002.



Elizabeth H. McIlrath
My Commission DD066386
Expires October 22, 2005


Notary Public

CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE

FILED
02 JUN 24 AM 9:37
SECRETARY OF STATE
TALLAHASSEE FLORIDA

The name of the corporation is:

FINE LINE AUTO REFINISHING, INC.

The name and address of the Registered Agent and Office

Justin R. Gunter
1970 Apoka Drive
Middleburg, FL 32068

SIGNATURE Justin R. Gunter
Justin R. Gunter
TITLE President
DATE 6-20-02

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 Justin R. Gunter
Justin R. Gunter
DATE 6-20-02