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TALLAHASSEE, FLORIDA

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TRANSMITTAL LETTER

November 18, 2004

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

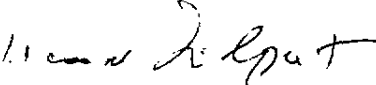
**SUBJECT: WINGS MOVING, INC.
(PROPOSED CORPORATE NAME)**

Enclosed are an original and one (1) copy of the articles of incorporation and a check for \$ 70.00.

FROM: IFTA TAX SERVICE, INC.

796 SW Woodcreek Drive
Palm City, FL 34990

Tel. 772-287-6103


Werner Hilpert
Incorporator

ARTICLES OF INCORPORATION

ARTICLE I NAME

The name of the corporation shall be: WINGS MOVING, INC.

ARTICLE II PRINCIPAL OFFICE

The principal place of business/mailling address is:

796 SW Woodcreek Drive
Palm City, FL 34990

ARTICLE III PURPOSE

The purpose for which the corporation is organized is to engage in interstate motor carrier transportation services and any related activities.

ARTICLE IV SHARES

The number of shares of stock certificates shall be one thousand (1000).

ARTICLE V INITIAL OFFICERS AND DIRECTORS

Name: Guy Zaroom-Cohen
Address: 599 East 5th Street, Brooklyn, NY 11218
Title: President, Treasurer and Secretary

ARTICLE VI REGISTERED AGENT

The name and address of the registered agent is:

Name: Werner Hilpert
Address: 796 SW Woodcreek Drive, Palm City, FL 34990

ARTICLE VII INCORPORATOR

The name and address of the Incorporator is:

Name: Werner Hilpert
Address: 796 SW Woodcreek Drive, Palm City, FL 34990

Having been named as registered agent to accept service of process for the above state corporation at the place designated in this certificate, I am familiar with and accept the appointment as registered agent and agree to act in this capacity.

Werner Hilpert
Signature/Registered Agent

11/18/04
Date

Werner Hilpert
Signature/Incorporator

11/18/04
Date

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