

**Electronic Articles of Incorporation
For**

P07000040557
FILED
March 30, 2007
Sec. Of State
jshivers

G.C.S. TIRES & WHEELS CORP.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

G.C.S. TIRES & WHEELS CORP.

Article II

The principal place of business address:

3274 N.W 54TH STREET
MIAMI, FL. 33142

The mailing address of the corporation is:

3274 N.W 54TH STREET
MIAMI, FL. 33142

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is:

2000 SHARES ISSUED @ .01 PAR VALUE

Article V

The name and Florida street address of the registered agent is:

CRISTIAN SANCHEZ
3274 NW 54TH STREET
MIAMI, FL. 33142

I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: CRISTIAN SANCHEZ

Article VI

The name and address of the incorporator is:

INCORPORATETIME.COM, INC.
173 N. MAIN STREET, SUITE 400

SAYVILLE, NY 11782

Incorporator Signature: KERRY WALSH

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P/D
CRISTIAN SANCHEZ
3274 NW 54TH STREET
MIAMI, FL. 33142