

**Electronic Articles of Incorporation
For**

P08000010986
FILED
January 30, 2008
Sec. Of State
jshivers

L & M PANTHER TOWING, INC.

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:

L & M PANTHER TOWING, INC.

Article II

The principal place of business address:

50 W 31 ST
#201
HIALEAH, FL. 33012

The mailing address of the corporation is:

50 W 31 ST
#201
HIALEAH, FL. 33012

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:

100

Article V

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

RSV TAX & ACCOUNTING SERVICES, INC.
385 W 49 ST
HIALEAH, FL. 33012

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

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Registered Agent Signature: JUAN REY

Article VI

The name and address of the incorporator is:

JOSE LORENTE SANTOS
50 W 31 ST
#201
HIALEAH, FL 33012

Incorporator Signature: JOSE LORENTE SANTOS

Article VII

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

Title: VP
LANDIN MICHELSYS
50 W 31 ST #201
HIALEAH, FL. 33012