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Florida Department of State  
Division of Corporations  
PO Box#6327  
Tallahassee, FL 32314

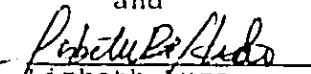
Gentlemen:

We are writing you in reference to our wishes to form a Corporation and to that end we are enclosing the Articles of Incorporation, along with a check/money order in the amount of: \$122.50 to cover the fees for the filing of said Corporation.

Respectfully:

  
Juan Carlos Lugo  
Incorporator

and

  
Lizbeth Lugo  
Incorporator

J & L Towing Services Inc.  
6804 Sapphire Ct.  
Tampa FL 33637

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FILED  
DIVISION OF STATE  
CORPORATIONS  
SEP-5 11:10:21

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\*ARTICLES OF INCORPORATION\*

OF

\*J & L TOWING SERVICES INC.\*

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OFFICE OF STATE  
CORPORATIONS  
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The undersigned subscribers to these Articles of Incorporation, natural persons competent to contract, hereby form a Corporation under the Laws of the State of Florida.

ARTICLE I.- NAME:

The name of the Corporation shall be:

"J & L TOWING SERVICES Inc."

ARTICLE II.-NATURE OF BUSINESS:

This Corporation shall engage in the activities of:TOWING SERVICES, but it may also engage in any Lawfull activities so business permitted under the Laws of the United States, the State of Florida, or any other State, Country, Territory or Nation.

ARTICLE III.-CAPITAL STOCK:

The number of shares that this Corporation is authorize to have outstanding shall be 10,000 shares of Common Stock, having no par value at this time.

ARTICLE IV.- ADDRESS:

The street address of the Corporation on this State and the principal office is:6804 Sapphire Ct. Tampa Fl. 33637,,,and the name of the initial Registered Agent of the Corporation at that address is: JUAN CARLOS LUGO.

ARTICLE V. INITIAL CAPITAL:

The initial amount of Capital with which this Corporation shall begin business operations is no less than TWO THOUSAND DOLLARS.

ARTICLE VI.-TERM OF EXISTENCE:

This Corporation is to exist Perpetually.

ARTICLE VII.-DIRECTORS:

This Corporation shall have no directors initially. The number of Directors may be named, increased or diminished from time to time by the bylaws adopted by the Stockholders.

ARTICLE VIII.-OFFICERS:

The name and addresses of the initial Officers of the Corporation who shall hold office for the first year or until their successors are elected or appointed are:

JUAN CARLOS LUGO  
President/Treasurer

OF:

6804 Sapphire Ct.  
Tampa Fl. 33637

AND:

LIZBETH LUGO  
Vice-President/Secretary

OF:

6804 Sapphire Ct.  
Tampa Fl. 33637

ARTICLE IX.-INCORPORATORS:

The name and addresses of the Incorporators to these Articles of Incorporation are:

Juan Carlos Lugo AND  
6804 Sapphire Ct.  
Tampa Fl. 33637

Lizbeth Lugo  
6840 Sapphire Ct.  
Tampa Fl. 33637

ARTICLE X.- AMENDMENTS:

This Corporation reserves the right to amend or repeal any provisions of these Articles of Incorporation, or any amendment(s) hereto and any rights conferred upon the shareholders is also subject to this reservation.

ARTICLE XI.-REGISTERED AGENT:

The initial designation of the Registered Office for this Corporation shall be: 6804 Sapphire Ct. Tampa Fl. 33637, and the initial REGISTERED AGENT AT THAT ADDRESS SHALL BE: JUAN CARLOS LUGO....

Pursuant to Florida Statute Section 607.164., having been named to accept process for the above stated Corporation at the place designated in these Articles of Incorporation, I HEREBY ACCEPT AND AGREE TO ACT IN THIS CAPACITY AND AGREE TO COMPLY with the provisions of said ACT relative to keeping an open office.

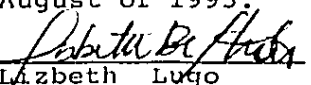
By: 

Juan Carlos Lugo  
REGISTERED AGENT

IN WITNESS WHEREOF, the undersigned subscribers have executed these Articles of Incorporation on this 15th day of August of 1995.

By: 

Juan Carlos Lugo  
Subscriber

and by: 

Lizbeth Lugo  
Subscriber

STATE OF FLORIDA  
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me, a Notary Public authorized to take acknowledgments in the State and County set forth above by Juan Carlos Lugo and Lizbeth Lugo, known to me and known to be the persons who executed the foregoing Articles of Incorporation on this 15th day of August of year 1995.

By: 

Michael A. Davila  
Notary Public, State of Florida at large  
My Comm. expires: 07/29/1997

