1201 HAYS STREET TALLAHASSIA, FL 32301

800-342-8086



P960(0)333)

ACCOUNT NO. : 072100000032

REFERENCE 1 930978 7108772

AUTHORIZATION :

COST LIMIT : \$ 122.50

ORDER DATE : April 24, 1996

ORDER TIME : 12:54 PM

ORDER NO. : 930978

500001795305

CUSTOMER NO:

7108772

CUSTOMER:

HOWARD A. BERNIER, ESQ.

4828 Klosterman Oaks Boulevard

Palm Harbor, FL 34683

DOMESTIC FILING

NAME:

JET-SKI OWNERS OF AMERICA,

INC.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION CERTIFICATE OF LIMITED PARTNERSHIP	# 25 26
PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:	20 NOTS 2 NAY 9
CERTIFIED COPY PLAIN STAMPED COPY CERTIFICATE OF GOOD STANDING	S FH 2:
CONTACT PERSON: CLINT FUHRMAN EXAMINER'S INITIALS:	38

ARTICLES OF INCORPORATION

OF

JET-SKI OWNERS OF AMERICA, INC.

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

JET-SKI OWNERS OF AMERICA, INC.

The address of the principal office of this corporation shall be 4828 Klosterman Oaks Boulevard, Palm Harbor, Florida 34683, and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or 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 maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 200 shares of common stock having no par value per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 1201 Hays Street, Tallahassee, Florida 32301, and the name of the initial registered agent of the corporation at that address is Corporation Service Company.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. OFFICERS

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

Howard A. Bernier Pres.

4828 Klosterman Oaks Boulevard Palm Harbor, Florida 34683

ARTICLE VII. PREEMPTIVE RIGHTS

The corporation elects to have preemptive rights.

ARTICLE VIII. SPECIAL PROVISION

It is the intent of the Incorporator that the corporation will qualify under section 1244 of the Internal Revenue Code and shall take all actions necessary to obtain and maintain its status as an S corporation.

ARTICLE IX. INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation:

Corporation Service Company 1201 Hays Street Tallahassee, Florida 32301

IN WITNESS WHEREOF, the undersigned agent of Corporation Service Company, has hereunto set their hand and seal of Corporation Service Company on April 25, 1996.

CORPORATION SERVICE COMPANY

Its Agent, Karen B. Rozar

ACCEPTANCE OF REGISTERED AGENT DESIGNATED IN ARTICLES OF INCORPORATION

Corporation Service Company, a Delaware corporation authorized to transact business in this State, having a business office identical with the registered office of the corporation named above, and having been designated as the Registered Agent in the above and foregoing Articles, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.

CORPORATION SERVICE COMPANY

Its Agent, Karen B. Rozar