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PROFESSIONAL
LEGAL & FINANCIAL SERVICES

ACCOUNT NO. : 072100000032

REFERENCE : 183656 113642A

AUTHORIZATION :

COST LIMIT : \$ PREPAID

ORDER DATE : December 11, 1996

ORDER TIME : 9:20 AM

ORDER NO. : 183656-005

CUSTOMER NO: 113642A

CUSTOMER: Bruce R. Abernethy, Jr., Esq
BRUCE R. ABERNETHY, JR., P.A.

Suite 6
900 Virginia Avenue
Ft. Pierce, FL 34982

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-12/11/96--01046--022
****122.50 ****122.50

DOMESTIC FILING

NAME: WALTERS-SCHRADER AUCTION
COMPANY, INC.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX CERTIFIED COPY
 PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Daniel W Leggett

EXAMINER'S INITIALS:

FILED
96 DEC 11 PM 4:12
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

RECEIVED
6 DEC 11 AM 10:30
TCH OF CORPORATION
Dmc
12-11-96

FILED

96 DEC 11 PM 4:12

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF

WALTERS-SCHRADER AUCTION COMPANY, INC.

ARTICLE I - NAME

The name of the corporation is WALTERS-SCHRADER AUCTION COMPANY, INC.

ARTICLE II - DURATION

This corporation shall exist perpetually commencing as of the date these Articles are filed with the Secretary of State.

ARTICLE III - PURPOSE

This corporation is organized for the purpose of transacting any or all lawful business for which corporations may be organized under the Florida General Corporation Law.

ARTICLE IV - CAPITAL STOCK

The corporation shall have the authority to issue Five Thousand (5,000) shares of common stock.

ARTICLE V - INITIAL REGISTERED AND PRINCIPAL OFFICE AND AGENT

The street address of the initial registered agent and principal office of this corporation is 200 Tumblin Kling Road, Fort Pierce, FL 34982, and the name of the initial registered agent of this corporation at that address is Mark Walters. The mailing address of the Corporation is 200 Tumblin Kling Road, Fort Pierce, FL 34982.

ARTICLE VI - BOARD OF DIRECTORS

The corporation shall have two (2) directors initially. The number of directors may be either increased or diminished from time to time by the bylaws, but shall never be less than one (1). The names and addresses of the initial directors of this corporation are:

Rex Schrader

209 West VanBuren Street
Columbia City, Indiana 46725

Mark Walters

200 Tumblin Kling Road
Fort Pierce, FL 34982

ARTICLE VII - INCORPORATOR

The name and mailing address of the person signing these Articles of Incorporation is:

Mark Walters

200 Tumblin Kling Road
Fort Pierce, FL 34982

ARTICLE VIII - OFFICERS

The following named persons shall be officers of this corporation from its inception and until their successors are duly elected and qualified:

Mark Walters
Rex Schrader

President
Secretary

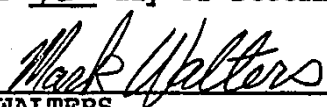
ARTICLE IX - AMENDMENT

This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment hereto, and any right conferred upon the shareholders is subject to this reservation.

ARTICLE X - INDEMNIFICATION

This corporation shall indemnify any officer, director, employee, or agent, and any former officer, director, employee, or agent to the full extent permitted by law.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this 10th day of December, 1996.

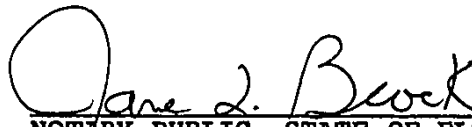


MARK WALTERS

STATE OF FLORIDA
COUNTY OF ST. LUCIE

Before me, a notary public authorized to take acknowledgments in the state and county set forth above, personally appeared MARK WALTERS, known to me or who has produced a valid Drivers License as identification and who did not take an oath, and who executed the foregoing Articles of Incorporation, and he acknowledged before me that he executed these Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the state and county aforesaid, this 10th day of December, 1996.



NOTARY PUBLIC, STATE OF FLORIDA
AT LARGE.

JANE L. BROCK

Printed, Typed, or Stamped Name of
Notary)

NOTARY STAMP:



JANE L. BROCK
MY COMMISSION # CC434166 EXPIRES
February 12, 1999
JANECO THRU TROY FARM INSURANCE, INC.

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICES OF PROCESS WITHIN THIS STATE, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED.

In accordance with the provisions of Chapter 48.091, Florida Statutes, WALTERS-SCHRADER AUCTION COMPANY, INC., desiring to organize under the laws of the State of Florida with its principal office as indicated in the Articles of Incorporation in the City of Fort Pierce, County of St. Lucie, State of Florida, has named MARK WALTERS, whose address is 200 Tumblin Kling Road, Fort Pierce, FL 34982 as its agent to accept service of process within this state.

ACKNOWLEDGMENT:

Having been named as the registered agent for the above stated corporation at the place designated in this Certificate, I hereby agree to act in this capacity, and agree to comply with the provisions of the laws of the State of Florida relative to keeping said office open.

DATED: _____

12/10/96

Mark Walters
MARK WALTERS

FILED
96 DEC 11 PM 4:12
TALLAHASSEE, FLORIDA
SECRETARY OF STATE