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TALLAHASSEE, FLORIDA

12/02/97

FLORIDA DIVISION OF CORPORATIONS
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((H97000019874 1))

TO: DIVISION OF CORPORATIONS

FAX #: (850)922-4001

FROM: ACE INDUSTRIES, INC.
CONTACT: PAM FRIEDMAN
PHONE: (305)358-2571

ACCT#: 070744001530

FAX #: (305)358-7832

NAME: IDEAL AUTO SALES, INC.
AUDIT NUMBER.....H97000019874
DOC TYPE.....FLORIDA PROFIT CORPORATION OR F.A.
CERT. OF STATUS...0 PAGES..... 1
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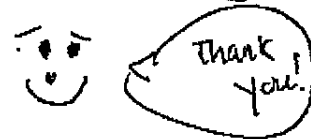
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B. McKnight DEC 03 1997

H97-19874

ARTICLES OF INCORPORATION

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COUNTY OF MIAMI
TALLAHASSEE, FLORIDA

Article 1: Name of Corporation IDEAL AUTO SALES, INC.
Address of Corporation 1110 SOUTHWEST 100th COURT
MIAMI, FLORIDA 33174

Article 2: CAPITAL STOCK: The number of shares which the corporation has authorized to be outstanding at any one time is 10,000, with a par value of \$1.00. (PAR VALUE IS NOT REQUIRED).

Article 3: REGISTERED AGENT: JORGE RODRIGUEZ, Sr.
and
REGISTERED OFFICE: 1110 SOUTHWEST 100th COURT
MIAMI, FLORIDA 33174

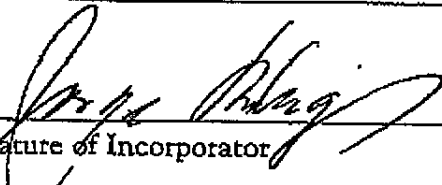
I am familiar with and hereby accept the duties and responsibilities as Registered Agent for said corporation.

 12/02/97
Signature of Registered Agent Date

Article 4: The BOARD of DIRECTORS are: (Board of Directors is NOT REQUIRED)
First listed is President. Second is Vice-President. Then, Sec/Treasurer.
1. JORGE O. RODRIGUEZ, JR.
1110 SOUTHWEST 100th COURT
MIAMI, FLORIDA 33174

Article 5: The Name and Address of the INCORPORATOR is:
JORGE RODRIGUEZ, Sr.
1110 SOUTHWEST 100th COURT
MIAMI, FLORIDA 33174

In witness whereof, I have subscribed my name
H97-19874
Prepared by:
Ace Industries, Inc.
54 NW 11th Street
Miami, FL 33136
(305) 358-2571


Signature of Incorporator
JORGE RODRIGUEZ