



**Management Accounting
& Tax Consultants International**

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FILED

97 DEC 12 PM 1:36
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

December 10, 1997

Corporate Record Bureau
Division of Corporations
Florida Department of State
P.O. Box 6327
Tallahassee, Florida 32201

100002370561--8
-12/12/97--01048--013
****122.50 ****122.50

EFFECTIVE DATE

12-9-97

Dear Sir or Madame:

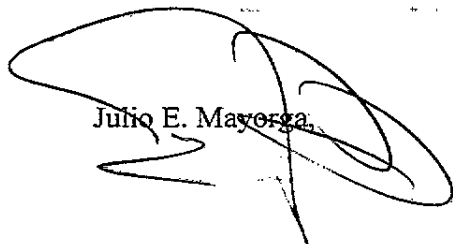
Enclosed please find the Articles of Incorporation of Transitions Auto Detail, Inc. to be filed and certified by your office.

Enclosed is our check payable to your office in the amount of \$122.50 in payment of the corresponding filing fees and certification charges.

Upon consummation, please return the certificate of Incorporation and proof of filing thereof, to the attention of the undersigned at 9261 Seminole Boulevard, Seminole, Florida 33772.

Thank you very much, for your assistance in this matter.

Sincerely,


Julio E. Mayorga

P. Hall
DEC 12 1997

Articles of Incorporation
of
Transitions Auto Detail, Inc.

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TALLAHASSEE, FLORIDA

The undersigned, acting as incorporator to these Articles of Incorporation, hereby associate himself to form a corporation under the provisions of 607 F.S. Florida General Corporation Act.

ARTICLE I
NAME AND ADDRESS

The name of the corporation is: Transition Auto Detail, Inc., The physical address of the corporation is 537 42nd Avenue North, St. Petersburg, Florida 33704.

ARTICLE II
DURATION

EFFECTIVE DATE

12-9-97

This corporation shall exist perpetually, commencing as of the date of the incorporators execution of these articles which has been delivered to the Secretary of State of Florida within five days of acceptance and filing of these Articles by the Secretary of State of Florida.

ARTICLE III
PURPOSE OF BUSINESS

The purpose of this corporation is to engage in any activity of businesses permitted under the laws of the United States of America and of the State of Florida.

ARTICLE IV
CAPITAL STOCK

The corporation is authorized to issue Ten Thousand Shares (10,000) of one class of stock, with a par value of One Dollar (\$1.00) per share. These stock are intended to qualify under I.R.C. Section 1244 as Small Business Corporation stock..

ARTICLE V
INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this Corporation is 537 42nd Avenue North, St. Petersburg, Florida 33704 and the name of the initial registered agent of this Corporation is Justin A. Mock.

ARTICLE VI
INITIAL BOARD OF DIRECTORS

This Corporation initially shall have one director. This number may be increased from time to time, by amendment to the by-laws, but shall never be less than one (1). The name and address of the initial director is:

Justin A. Mock
537 42nd Avenue North
St. Petersburg, Florida 33704

ARTICLE VII
INITIAL OFFICERS

The name and address of the initial officer of this corporation is:

President/Secretary/Treasurer

Justin A. Mock
537 42nd Avenue North
St. Petersburg, Florida 33704

ARTICLE VIII
INCORPORATOR

The name and address of the incorporator of this corporation is:

Justin A. Mock
537 42nd Avenue North
St. Petersburg, Florida 33704

ARTICLE IX
PREEMPTIVE RIGHTS

Each holder of the common stock of this corporation shall have the first right to purchase shares of any other securities that the corporation may issue from time to time, including shares from the treasury of this corporation, in the ratio that the number of shares of common stock held by such shareholder at the time of the issue bears to the total number of shares of common stock outstanding, exclusive of treasury shares. This right is waived by any holder of the common stock who does not exercise it and pay for the stock available for purchase pursuant to such preemptive rights, within thirty days of his receipt of a written notice from this corporation stating the price, terms and conditions of the issue of shares and inviting him or her to exercise his preemptive rights.

ARTICLE X
INDEMNIFICATION

The corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law

ARTICLE XI
BYLAWS

The initial Bylaws shall be adopted by the Board of Directors. The power to alter, amend or repeal the Bylaws or adopt new Bylaws is vested in the Board of Directors, subject to repeal or change by action of the shareholders.

ARTICLE XII
AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law and the bylaws of this Corporation.

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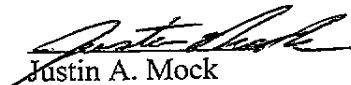
ARTICLE XIII
INFORMAL SHAREHOLDERS ACTION

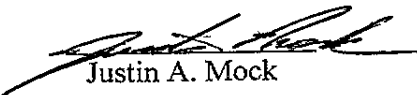
The holders of not less than a majority of the issued and outstanding shares of the voting stock of the corporation may act by written agreement without a meeting, as provided in Section 607, F.S., and by the bylaws.

ACCEPTANCE BY REGISTER AGENT

Having been named to accept service of process for the above-named Corporation at the place designated by these Articles of Incorporation, I hereby agree and accept to act in this capacity, and agree to comply with the provisions of Chapter 48.091, F.S., relative to keeping open said office for service of process.

IN WITNESS WHEREAS, the undersigned has executed these Articles of Incorporation on this ninth (9th) day of December, 1997.


Justin A. Mock
Registered Agent


Justin A. Mock
Incorporator

STATE OF FLORIDA
SS:
COUNTY OF PINELLAS

The foregoing Articles of Incorporation were acknowledge before me this 9th day of December, 1997, by Mr. Justin A. Mock, to me well known and who did not take an oat.


Julio C. Mayorga
Notary Public, State of Florida

My commission expires:



J Mayorga
My Commission CC634537
Expires April 28, 2001