

DANIEL & KOMAREK, CHARTERED
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P97000107744

December 16, 1997

Secretary of State
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32399

EFFECTIVE DATE
01-01-98

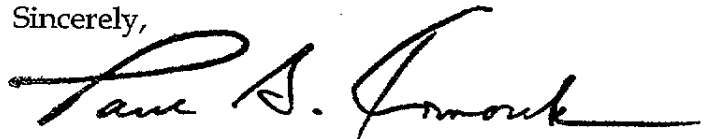
RE: Bay Valutow, Inc.

600002379236--3
-12/22/97--01079--013
****122.50 ****122.50

Dear Clerk:

Enclosed you will find for filing the Articles of Incorporation for the above-named corporation along with my trust check for \$122.50 to cover the expenses of filing the Articles of Incorporation and Designation of Resident Agent and furnishing a certified copy of the Designation.

Sincerely,



Paul G. Komarek

PGK/ct
Encl.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 DEC 22 AM 9:13

RP
12-24-97

ARTICLE OF INCORPORATION
OF
BAY VALUTOW, INC.

FILED
CLERK OF STATE
DIVISION OF CORPORATIONS
97 DEC 22 AM 9:13

ARTICLE I. NAME:

The name of this corporation is BAY VALUTOW, INC.

ARTICLE II. NATURE OF BUSINESS:

EFFECTIVE DATE
01-01-98

This corporation is organized for the transaction of any and all lawful business for which corporations may be incorporated under Chapter 607, Florida Statutes, including, but not limited to, towing, undercoating and detailing of vehicles.

ARTICLE III. CAPITAL STOCK:

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is One Thousand (1000) shares of common stock having par value of One Dollar (\$1.00) per share.

ARTICLE IV. REGISTERED OFFICE AND REGISTERED AGENT:

The mailing address of the initial principal office of this corporation is P. O. Box 9278, Panama City Beach, Florida 32417. The street address of the initial registered office of this corporation in the State of Florida is 166 Escanaba Avenue, Panama City Beach, Florida 32413; and the name of the registered agent at such address is David G. Cobb.

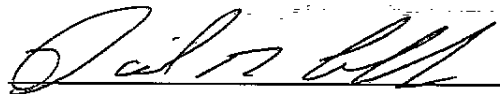
ARTICLE V. INCORPORATOR:

The name and address of the person signing these Articles of Incorporation is David G. Cobb, P. O. Box 9278, Panama City Beach, Florida 32417.

ARTICLE VI. EFFECTIVE DATE:

The effective date for this corporation shall be January 1, 1998.

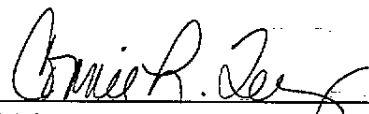
IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation on this 15th day of Dec, 1997.


DAVID G. COBB

STATE OF FLORIDA
COUNTY OF BAY

BEFORE ME, the undersigned authority, personally appeared David G. Cobb, personally known to me and by me to be the person who executed the foregoing Articles of Incorporation and he acknowledged before me that he executed same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal on this 15th day of December, 1997.


NOTARY PUBLIC-Signature
Connie L. Terry
Printed name



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

In pursuance of Chapter 48.091, Florida Statutes, the following is
submitted, in compliance with said act:

First--That Bay Valutow, Inc., desiring to organize under the laws of the
State of Florida with its principal offices, as indicated in the Articles of Incorporation at
166 Escanaba Avenue, Panama City Beach, Bay County, Florida, has named David G.
Cobb located at that same address as its agent to accept service of process within this
state, and designates said address, as its place of business.

David G Cobb
SIGNATURE

President
TITLE

12-15-97
DATE

ACKNOWLEDGMENT:

Having been named to accept service of process for the above-stated
corporation, at place designated in this certificate, I hereby accept to act in this capacity,
and agree to comply with the provision of said Act relative to keeping open said office.

David G Cobb
DAVID G. COBB

97 DEC 22 AM 9:13

FILED
CLERK OF STATE
OFFICE OF CORPORATIONS