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DENNIS V. NYMARK, P.A.

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Dennis V. Nymark

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January 20, 1998

Division of Corporations
Florida Department of State
P.O. Box 6327
Tallahassee, FL 32314

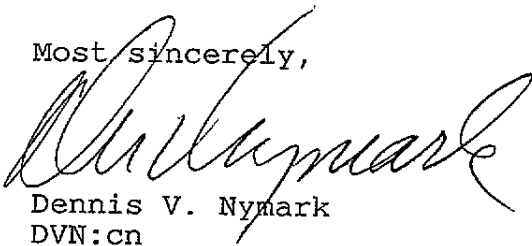
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RE: WHEELS & ACCESSORIES
by TOPPERKING, INC.

Dear Sir:

Enclosed is the original and one copy of Articles of Incorporation for WHEELS & ACCESSORIES by TOPPERKING, INC., and a check for \$122.50. Please return one certified copy.

Most sincerely,


Dennis V. Nymark
DVN:cn

Enclosures

98 JAN 22 AM 7:43
FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

CB
1-26-98

ARTICLES OF INCORPORATION

OF

WHEELS & ACCESSORIES
by TOPPERKING, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

I, the undersigned incorporator, hereby make, subscribe, acknowledge and file with the Secretary of State of Florida these Articles of Incorporation for the purpose of forming a corporation for profit in accordance with the laws of the State of Florida.

ARTICLE I

NAME

The name of this corporation shall be:

WHEELS & ACCESSORIES
by TOPPERKING, INC.

ARTICLE II

Business, Objects or Purposes

The general nature of the business to be transacted by this corporation, or the objects or purposes of the corporation, shall be as follows:

a) To manufacture, purchase or otherwise dispose of; and to invest, trade, deal in and deal with, goods, wares, merchandise and real personal property of every class and description.

b) To engage in any lawful enterprise, whether commercial, industrial or agricultural, calculated or designed to be profitable to this corporation, including but not limited to the carrying on a business of the sale of wheels and accessories for automobiles and trucks and related services.

c) To generally engage in, do and perform, any enterprise, act or vocation that a natural person might or could do or perform.

d) To purchase, lease and hold real and personal property and any and every estate and interest therein and chooses in action secured thereby; to improve, manage, operate, sell, mortgage, lease and otherwise dispose of any property; to loan money upon such property and to take mortgages and assignments of mortgages on the same; and to transact all or any other business which may be necessary or incidental or proper to the exercise of any or all of the aforesaid purposes of the corporation.

e) To borrow money and contract debts when necessary for the transaction of its business or for the exercise of its corporate rights, privileges or franchises, or for any other lawful purposes; to issue bonds, promissory notes, bills of exchanges, debentures and other obligations and evidences of indebtedness payable at a specified time or times secured by mortgage or otherwise.

f) To guarantee, purchase, hold, sell, assign, transfer, mortgage, pledge or otherwise dispose of the shares of the capital stock of, or any bonds issued by, or evidences of indebtedness created by, any other corporation or corporations, and while owning said stock to exercise all the rights, powers and privileges of ownership, including the right to vote thereon.

g) To purchase, sell and transfer shares of its own capital stock.

h) To acquire, enjoy, utilize and dispose of patents, copyrights, trademarks and any licenses or other rights or interest therein and thereunder.

i) In general, to carry on any other business in connection with the foregoing and to have and exercise all powers conferred by the laws of Florida upon corporations formed under the general corporation acts of the State of Florida, and any amendments thereto, and to do any and all things herein before set forth to the same extent as a natural person might or could do.

The foregoing clauses shall be construed both as objects and powers; and it is hereby expressly provided that the foregoing enumeration of special powers shall not be held to limit or restrict in any manner the powers of this corporation.

ARTICLE III

Capital Stock

a) The total number of shares of capital stock authorized to be issued by the corporation shall be One Thousand (1,000) shares having a par value of \$1.00 per share. Each of the said shares of stock shall entitle the holder thereof to one (1) vote at any meeting of the stockholders. All or any part of said capital stock may be paid for in cash, in property or in labor or services or for written promises to perform services in the future at a fair valuation to be fixed by the Board of Directors at a meeting called for such purposes. All stock when issued shall be paid for and shall be non-assessable.

b) In the election of directors of this corporation there shall be no cumulative voting of the stock entitled to vote at such elections.

c) No holder of stock of the corporation of any class shall have any preemptive or preferential right to subscribe to, purchase or receive any shares of any class of stock of the corporation, whether now or hereafter authorized, or any notes, debentures, bonds, or other securities convertible into, or carrying options or warrants to purchase, shares of any class of stock of the corporation issued or sold or proposed to be issued, or sold, or with respect to which options or warrants shall be granted; but all such shares of stock of any class, or notes, debentures, bonds or other securities convertible into, or carrying options or warrants of or sold by the Board of Directors on such terms and for such consideration, so far as may be permitted by law, and to such person or persons as the Board of Directors may determine.

ARTICLE IV

Capital to Begin Business

The amount of capital with which this corporation will begin business will be Five Hundred Dollars (500.00).

ARTICLE V

Existence of Corporation

This corporation shall have perpetual existence.

ARTICLE VI

Principal Office

The principal office of this corporation shall be located at 835 E. Brandon Blvd., Brandon, Florida 33511, but the corporation shall have the power to relocate its principal office and to establish branch offices at other places within or without the State of Florida as may be determined and deemed expedient.

ARTICLE VII

Board of Directors

There shall be a Board of Directors for this corporation which shall consist of not less than one (1) and not more than five (7) members, the number of the same to be fixed by the stockholders or by the corporate by-laws. Each of the said directors shall be of full age and at least one of them shall be a citizen of the United States. A quorum for the transaction of business shall be a majority of the directors qualified and active, and the act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the directors.

Subject to the by-laws of this corporation, meetings of the directors may be held within or without the State of Florida. Directors need not be stockholders. The stockholders of this corporation may remove any director from office at any time with or without cause.

ARTICLE VIII

First Board of Directors

The names and street addresses of the members of the first Board of Directors of this corporation who, subject to these Articles of Incorporation, the by-laws of this corporation and the laws of the State of Florida, shall hold office, for the first year of the existence is held by the stockholders for the election of permanent directors, or until their successors have been duly elected and qualified are:

NAME	ADDRESS
Sharron W. Beasley	835 E. Brandon Blvd. Brandon, FL 33511
William A. Beasley	835 E. Brandon Blvd. Brandon, FL 33511

ARTICLE IX

Initial Officers

The names and street addresses of the initial officers of this corporation, who, subject to these Articles of Incorporation, the by-laws of this corporation and the laws of the State of Florida, shall hold office, for the first year of the existence of this corporation, or until an election is held by the Board of Directors for the election of permanent officers, or until their successors have been duly elected and qualified are:

NAME	ADDRESS
Sharron W. Beasley President	835 E. Brandon Blvd. Brandon, FL 33511
Mark W. Beasley Vice President	835 E. Brandon Blvd. Brandon, FL 33511
Terra D. Beasley Treasurer	835 E. Brandon Blvd. Brandon, FL 33511
Edmund A. Beasley Secretary	835 E. Brandon Blvd. Brandon, FL 33511

ARTICLE X

Subscriber

The name and address of the subscriber to these Articles of Incorporation is:

NAME	ADDRESS
Dennis V. Nymark	110 So. Pebble Beach Blvd. Sun City Center, FL 33573

ARTICLE XI

Transactions with Corporations

No contract or other transaction between this corporation and any other corporation, and no contract or transaction of this corporation, shall in any way be affected or invalidated by the fact that any of the directors of this corporation are pecuniarily or otherwise interested in any other corporation, or are directors or officers of any other corporation. Any director individually, or any firm of which any director may be a member, may be a party to, or may be pecuniarily or otherwise interested in, any contract or transaction of this corporation, provided that the fact that he or such firm is so interested shall be disclosed or shall have been known to the Board of Directors. Any director of this corporation or member of such firm, or who is so interested may be counted in determining the existence of a quorum at any meeting of the Board of Directors of this corporation which shall authorize any such contract or transaction, with like force and effect as if he were not such officer or director of such other corporation or member of such firm, or not so interested.

ARTICLE XII

By-Laws

a) The power to adopt the by-laws of this corporation, to alter, amend or repeal the by-laws, or to adopt new by-laws, shall be vested in the Board of Directors of this corporation; provided that any by-law or amendment thereto as adopted by the Board of Directors may be altered, amended or repealed by vote of the stockholders entitled to vote thereon, or a new by-law in lieu thereof may be adopted by vote of the stockholders. No by-law which has been altered, amended or adopted by such a vote of the stockholders may be altered, amended or repealed by vote of the directors until two years shall have expired since such action by vote of such stockholders.

b) The by-laws of this corporation shall be for the government of the corporation and may contain any provisions of requirements for the corporation, provided the same are not inconsistent with the provisions of these Articles of Incorporation or contrary to the laws of the State of Florida or the United States.

ARTICLE XIII

Amendment of Articles of Incorporation

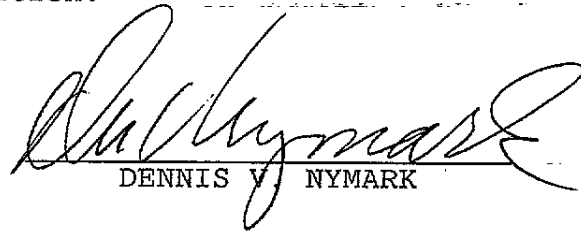
The corporation reserves the right to amend, alter, change or repeal any provision contained in these Articles of Incorporation in the manner now or hereafter prescribed by statute, and all rights conferred upon the stockholders herein are subject to this reservation.

ARTICLE XIV

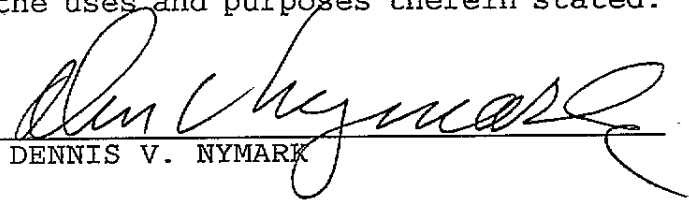
Designation of Resident Agent

The corporation designates as resident agent for service of process, Dennis V. Nymark, whose address is 110 S. Pebble Beach Blvd., Sun City Center, FL 33573.

I hereby accept the designation of resident agent for service of process on this corporation.


DENNIS V NYMARK

IN WITNESS WHEREOF I, the undersigned, have executed these Articles of Incorporation for the uses and purposes therein stated.

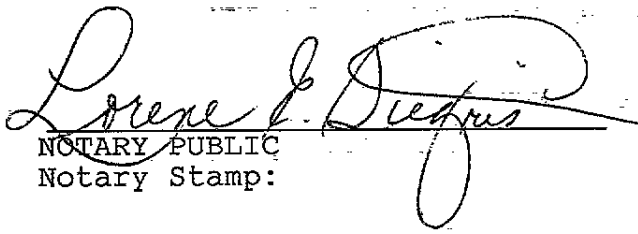

DENNIS V. NYMARK

STATE OF FLORIDA

COUNTY OF HILLSBOROUGH

BEFORE ME, the undersigned authority, on this 20th day of January, 1998, personally appeared Dennis V. Nymark, to me well known to be the person described in and who signed the foregoing Articles of Incorporation and acknowledged to me that he executed the same freely and voluntarily for the uses and purposes therein expressed.

WITNESS my hand and official seal the date aforesaid.


NOTARY PUBLIC
Notary Stamp:



LORENE E SIEGRIST
My Commission CC389132
Expires Jun. 30, 1998
Bonded by HAI
800-422-1555

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

98 JAN 22 AM 7:43

FILED