

HARRIS ASSOCIATES
ACCOUNTING • TAX AND FINANCIAL SERVICES

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

1276 West Forest Hill Blvd.
Suite E
Wellington, Florida 33414
(561) 790-2092
(561) 795-0579 Fax
(800) 339-2092

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*****70.00 *****70.00

Secretary of State
Corporation Records Bureau
Department of State
P.O. Box 6327
Tallahassee, Florida 32314

To Whom It May Concern:

Please see enclosed original and copy of Articles of Incorporation
for ATO TOWING, INC.

Also, please see enclosed check in the amount of \$70.00
to cover the costs of incorporation fees of said corporation.

If there are any questions regarding this corporation, please
call the number listed.

Thank You.

Sincerely,

John Harris

P. Harris

FEB - 3 1998

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

WE, THE UNDERSIGNED, hereby associate ourselves together for the purpose of becoming a corporation under the laws of the state of Florida providing for the formation, liability, rights, privileges and immunities of corporations for profit.

ARTICLES I, NAME

The name of this corporation shall be:

ATO TOWING, INC.

ARTICLES II, NATURE OF BUSINESS

This corporation may engage in any activity or business permitted under the laws of the United States and the State of Florida.

ARTICLE III, CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any time is One hundred (100) shares of common stock, of one dollar (\$1.00) par value.

ARTICLE IV, INITIAL CAPITAL

The amount of capital with which this corporation will begin business will not be less than One hundred (\$100.) dollars.

ARTICLE V, TERM OF EXISTENCE

The corporation is to have perpetual existence.

ARTICLE VI, ADDRESS

The initial street address in the State of the principal office of the corporation shall be: 13530 59th Court North
Royal Palm Beach, FL 33411

The Board of Directors may from time to time move the principal office to any other address in Florida.

ARTICLE VII, INITIAL BOARD OF DIRECTORS

This corporation shall have 1 Director initially. The number of Directors may be either increased or diminished by the by-laws adopted by the shareholders but shall never be less than one. The name and address of the initial Director of this Corporation is:

Roger Allison
11131 67th Place North
Royal Palm Beach, FL 33411

ARTICLE VIII, INCORPORATOR

The name and address of the incorporator:

Roger Allison
11131 67th Place North
Royal Palm Beach, FL 33411

ARTICLE IX, BY-LAWS

The power to adopt, alter, amend or repeal bylaws shall be vested in the board of directors and shareholders.

ARTICLE X, AMENDMENT

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

ARTICLE XI, SUB CHAPTER S CORPORATION

This corporation may be a Sub-Chapter S Corporation as defined by the Internal Revenue Code.

ARTICLE XII, REGISTERED AGENT AND REGISTERED OFFICE

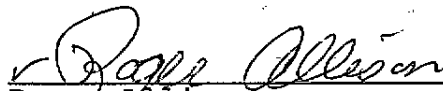
The Registered Agent, Roger Allison at 11131 67th Place North,
Royal Palm Beach, FL 33411,
accepts this position signed below:

✓ Roger Allison
Roger Allison

The registered office will be located at
11131 67th Place North, Royal Palm Beach, FL 33411.

✓ Roger Allison
Roger Allison

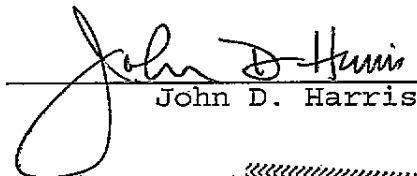
In witness whereof, the undersigned, as subscribing incorporators, have hereinto set our hands and seals this 30th day of January for the purpose of forming this corporation under the laws of the State of Florida, and hereby make and file, in the office of the Secretary of the State of Florida, these Articles of Incorporation, and certify that the facts herein stated are true.


Roger Allison

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TALLAHASSEE, FLORIDA

SWORN TO AND SUBSCRIBED BEFORE ME

THIS 30th DAY OF January 1998


John D. Harris

