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Quarles & Brady
P 98 0000049945
June 1, 1998

VIA FEDERAL EXPRESS

Secretary of State
Division of Corporations
409 E. Gaines Street
Tallahassee, Florida 32314

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-06/02/98--01071--016
****122.50 ****122.50

Re: M&S Automotive Group, Inc.

Dear Sir:

Enclosed please find the original and one copy of the Articles of Incorporation and Registered Agent forms for the above-referenced corporation. Accordingly, please file the original with your office and certify and return the copy to us in the self-address, prepaid envelope provided herein. Also enclosed is this Firm's check in the amount of ONE HUNDRED TWENTY-TWO AND 50/100 DOLLARS (\$122.50), which covers the filing fees, as follows:

Receiving, filing and indexing Articles of Incorporation	\$ 35.00
Certified copy of Articles of Incorporation	\$ 52.50
Registered Agent Fee	\$ 35.00
TOTAL	<u>\$122.50</u>

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98 JUN -2 AM 10:52
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

If for any reason the above requests cannot be promptly met, please contact the undersigned. Thank you for your attention to this matter.

Very truly yours,

QUARLES & BRADY

Jacquie Brookings
Jacquie Brookings
Legal Assistant

/jdb
Enclosures

MM 6-98

ARTICLES OF INCORPORATION
OF
M&S AUTOMOTIVE GROUP, INC.

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DIVISION OF CORPORATION
TALLAHASSEE, FLORIDA

I, the undersigned natural person, acting as incorporator of a corporation under the Florida Business Corporation Act, adopt the following Articles of Incorporation for such corporation:

ARTICLE I
Name

The name of the corporation is M&S Automotive Group, Inc.

ARTICLE II
Principal Office and Mailing Address

The address of the principal office of the corporation is 1701 East Sunrise Boulevard, Fort Lauderdale, Florida 33304.

ARTICLE III
Purposes

The purposes for which the corporation is organized are to engage in any lawful activity within the purposes for which a corporation may be organized under the Florida Business Corporation Act, Chapter 607 of the Florida Statutes.

ARTICLE IV
Capital Stock

The aggregate number of shares which the corporation shall have authority to issue is Ten Thousand (10,000) shares, consisting of one class only, designated as "Common Stock," of the par value of One Dollar (\$1.00) per share.

ARTICLE V
Directors

The affairs of the corporation shall be managed by a Board of Directors whose number and qualifications shall be fixed by the Bylaws.

ARTICLE VI
Right to Purchase Own Shares

The corporation shall have the right to acquire its own shares from time to time, upon such terms and conditions as the Board of Directors shall fix.

ARTICLE VII
Registered Office and Agent

The address of the initial registered office of the corporation is 222 Lakeview Avenue, Fourth Floor, West Palm Beach, Florida 33401, and the name of its initial registered agent at such address is Florida-Lawdock, Inc.

ARTICLE VIII
Incorporator

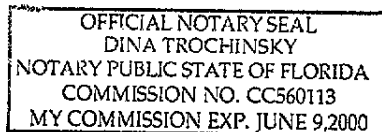
The name and address of the incorporator is Ned R. Nashban, 222 Lakeview Avenue, Fourth Floor, West Palm Beach, Florida 33401.

Executed this 1st day of JUNE, 1998.


Ned R. Nashban, Incorporator

STATE OF FLORIDA)
PALM BEACH COUNTY)

The foregoing instrument was subscribed before me this 1st day of June, 1998 by NED R. NASHBAN, for the purposes stated herein, and who is personally known to me or has produced a driver's license as identification.



(NOTARY SEAL)


Notary Public Signature

DINA TROCHINSKY
Printed Notary Signature

My Commission Expires: June 9, 2000

CERTIFICATE OF ACCEPTANCE OF DESIGNATED REGISTERED AGENT AND
REGISTERED OFFICE FOR SERVICE OF PROCESS.

In compliance with Section 48.091, Florida Statutes, the following is
submitted:

1. That M&S Automotive Group, Inc., desiring to organize under the laws
of the State of Florida, has named Florida-Lawdock, Inc. located at 222 Lakeview
Avenue, Fourth Floor, West Palm Beach, Florida 33402, as its agent to accept service
of process within Florida.



Ned R. Nashban, Incorporator

Dated: June 1, 1998

2. That, having been named to accept service of process for the above-
stated corporation, at the place designated in this Certificate. The undersigned
hereby agrees to act in this capacity and agrees to comply with the provisions of
Chapter 48.091, F.S., relative to keeping open said office.

FLORIDA-LAWDOCK, INC.,
Registered Agent



Ned R. Nashban
Its: Vice President

Dated: June 1, 1998

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TALLAHASSEE, FLORIDA