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PLEASE REPLY TO:

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MICHAEL W. FISHER
BEVERLY H. FURTICK
JENNIFER R. JUNKER
JOHN E. LAWLOR, III
MICHAEL R. LEAS
ROBERT N. MILLER
MARY A. ROBISON
CLAY B. TOUSEY, JR.

December 22, 1998

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-12/28/98-01075-005
*****78.75 *****78.75

Division of Corporations
Corporate Records Bureau
Department of State
409 East Gaines Street
Tallahassee, Florida 32399

EFFECTIVE DATE

1-1-99

Re: Articles of Incorporation - Wheels of Distinction, Inc.

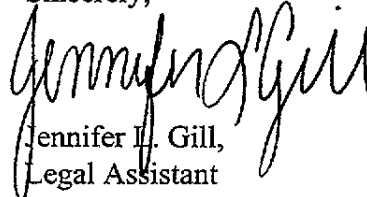
Dear Sir/Madam:

Enclosed are the following items:

1. The original and one copy of the Articles of Incorporation of Wheels of Distinction, Inc.
2. The original and one copy of Registered Agent's Certificate.
3. A check made payable to the Department of State in the amount of \$78.75 in payment of the filing fee required for the Articles and the fee required for providing a certified copy thereof.

Please file the Articles of Incorporation and certify the enclosed copy of the Articles and return them to me. **Please note, Article VIII of the Articles of Incorporation provides for a delayed time and effective date of 12:01 am on January 1, 1999.** Thank you for your assistance.

Sincerely,


Jennifer L. Gill,
Legal Assistant

Enclosures
114630

SHARON

DEC 29 1998

FILED
98 DEC 28 PM 3:19
DEPARTMENT OF STATE
TALLAHASSEE, FLORIDA

EFFECTIVE DATE

1-1-99

FILED
98 DEC 28 PM 3:19
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

OF

WHEELS OF DISTINCTION, INC.

The undersigned, desiring to form a corporation for profit under the laws of the State of Florida, hereby adopts the following Articles of Incorporation:

ARTICLE I: NAME

The name of the corporation is Wheels of Distinction, Inc.

ARTICLE II: PRINCIPAL OFFICE OR MAILING ADDRESS

The principal office of the corporation is located at, and the mailing address of the corporation is, 2313 Costa Verde Boulevard, No. 302, Jacksonville Beach, Florida 32250.

ARTICLE III: CAPITAL STOCK

(a) Authorized Shares. The total number of shares that may be issued by the corporation is 100,000, all of which shall be of the same class, shall be of the par value of \$.10 per share, and shall be designated common stock.

(b) Capital Stock. The capital of the corporation shall be at least equal to the sum of the aggregate par value of all issued shares having par value, plus such amounts as, from time to time, by resolution of the Board of Directors, may be transferred thereto.

(c) Corporate Liquidation and Dissolution. In the event of voluntary or involuntary liquidation, dissolution or winding up of the corporation, the holders of record of the common stock shall be entitled to receive distribution, ratably, of the remaining assets of the corporation.

(d) Voting. Each share of common stock shall have equal and full voting powers and rights, and the holders of record thereof shall be entitled to one vote for each share so held. At all meetings of shareholders a majority in number of shares entitled to vote at such meetings, present either in person or represented by proxy, shall constitute a quorum.

(e) Preemptive Rights. Shareholders shall have no preemptive rights.

(f) Cumulative Voting. Cumulative voting shall not be permitted.

(g) Restrictions on Transfer of Stock. The shareholders may, by bylaw provision or by shareholders' agreement recorded in the minute book, impose such restrictions on the sale, transfer, or encumbrance of the stock of this corporation as they may see fit.

ARTICLE IV: INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 2313 Costa Verde Boulevard, No. 302, Jacksonville Beach, Florida 32250, and the name of the initial registered agent of this corporation at that address is Karen G. Bressler.

ARTICLE V: INCORPORATOR

The name and street address of the incorporator of this corporation are:

Karen G. Bressler
2313 Costa Verde Boulevard, No. 302
Jacksonville Beach, Florida 32250

ARTICLE VI: DIRECTORS

(a) Number. The corporation shall have one (1) director initially. The number of directors may be increased or decreased from time to time by bylaws adopted by the shareholders.

(b) Initial Board of Directors. The name and address of the initial member of the board of directors until the first annual meeting of the shareholders are as follows:

Karen G. Bressler	2313 Costa Verde Boulevard, No. 302
	Jacksonville Beach, Florida 32250

(c) Compensation. The Board of Directors is hereby specifically authorized to make provision for reasonable compensation to its members for their services as directors, and to fix the basis and conditions upon which such compensation shall be paid. Any director of the corporation may also serve the corporation in any other capacity and receive compensation therefor in any form.

(d) Indemnification. The Board of Directors is hereby specifically authorized to make provision for indemnification of directors, officers, employees and agents to the full extent permitted by law.

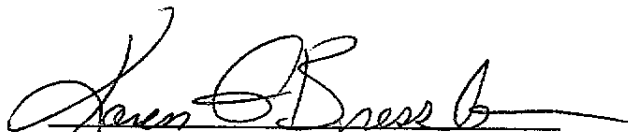
ARTICLE VII: BYLAWS

The initial Bylaws of this corporation shall be adopted by the directors. Bylaws shall be adopted, altered, amended or repealed from time to time by either the shareholders or the Board of Directors, but the Board of Directors shall not alter, amend or repeal any bylaw adopted by the shareholders if the shareholders specifically provide that such bylaw is not subject to amendment or repeal by the directors.

ARTICLE VIII: DURATION

This corporation shall exist perpetually. Corporate existence shall commence at 12:01 a.m. on January 1, 1999, except that if they are not filed by the Department of State of the State of Florida on or before such date and time, corporate existence shall commence upon filing by the Department of State.

IN WITNESS WHEREOF, I have made, signed and hereby acknowledge these Articles of Incorporation this 22 day of December, 1998.

A handwritten signature in black ink, appearing to read "Karen G. Bressler", written over a horizontal line.

Karen G. Bressler


**CERTIFICATE DESIGNATING PLACE OF BUSINESS
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:

That Wheels of Distinction, Inc., desiring to organize under the laws of the State of Florida with its principal office, as indicated in the Certificate of Incorporation, at City of Jacksonville Beach, County of Duval, State of Florida, has named Karen G. Bressler, located at 2313 Costa Verde Boulevard, No. 302, City of Jacksonville Beach, County of Duval, State of Florida, as its agent to accept service of process within this State.

ACKNOWLEDGMENT: (MUST BE DESIGNATED AGENT)

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.


(Resident Agent)

FILED
98 DEC 28 PM 3:19
SECRETARY OF STATE
TALLAHASSEE, FLORIDA