



GROUP

financial planning corporation

Independent Accountants in Public Practice
Licensed Financial Planners

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08/25/99

Florida Department of State
Corporate Records
P. O. Box 6327
Tallahassee, Florida 32301

700002971877-5
-08/27/99-01039-001
****122.50 *****78.75

Re: Incorporation Application - GATEWAY TRANSPORTATION, INC.

Attached are the Articles of Incorporation for the above
referenced Corporation and the necessary filing fees as follows:

Filing fees:	\$35.00
Designation of Registered Agent:	\$35.00
Certified Copy:	\$52.50

	\$122.50
	=====

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Please send the certified copy of the articles to the address
below.

Sincerely,

James N. Mower
President

8/31/99

ARTICLES OF INCORPORATION
OF

GATEWAY TRANSPORTATION, INC.

The undersigned subscriber to these Articles of Incorporation,
a natural person competent to contract, hereby forms a corporation
under the laws of the State of Florida.

ARTICLE I. NAME AND ADDRESS

The name and principal address of the corporation shall be:

GATEWAY TRANSPORTATION, INC.

1411 North Westshore Blvd., Suite 315
Tampa, Florida 33607

ARTICLE II. NATURE OF BUSINESS

The corporation may engage or transact in any or all lawful
activities or business permitted under the laws of the United
States, the State of Florida or any other state, country,
territory or nation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation
is authorized to have outstanding at any one time is 7,500 shares
of common stock having a par value of \$1 per share.

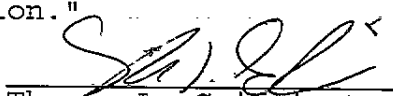
ARTICLE IV. REGISTERED AGENT ADDRESS

The street address of the initial registered office of the
corporation shall be:

1411 North Westshore Blvd., Suite 315
Tampa, Florida 33607

The name and written acceptance of the initial registered agent of
the corporation at that address is as follows:

"I hereby am familiar with and accept the duties and responsibilities
as registered agent for said corporation."


Thomas L. Griffin

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE V. TERM OF EXISTENCE

The corporation is to exist perpetually.

ARTICLE VI. DIRECTORS

The corporation shall have two directors, initially. The name and street address of the initial members of the Board of

Directors are:

Director

David W. Collins
2711 Kavalier Drive
Palm Harbor, Florida 34684

Director

Thomas L. Griffin
331 Sunnyside Road
Temple Terrace, Florida 33617

ARTICLE VII. OFFICERS

The name and address of the initial officers of the corporation who shall hold office for the first year of the corporation, or until their successors are elected or appointed are:

President/Treasurer

David W. Collins
2711 Kavalier Drive
Palm Harbor, Florida 34684

Vice President/Secretary

Thomas L. Griffin
331 Sunnyside Road
Temple Terrace, Florida 33617

ARTICLE VIII. SUBSCRIBER

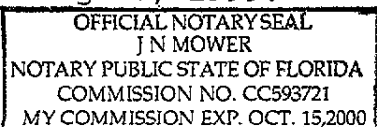
The name and street address of the subscriber to these Articles of Incorporation is:

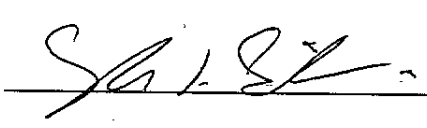
Thomas L. Griffin
331 Sunnyside Road
Temple Terrace, Florida 33617

IN WITNESS WHEREOF, the undersigned has hereunto set his hand and seal on this 23rd day of August, 1999.

STATE OF FLORIDA
COUNTY OF HILLSBOROUGH

The foregoing instrument was acknowledged before me this 23rd day of August, 1999.





Notary Public, State of Florida