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TRANSMITAL LETTER

BEST QUICK TAX RETURNS
310 1/2 S. BUMBY AVE.
ORLANDO, FL 32803
(407) 896-7921

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-09/21/99--01063--002
*****70.00 *****70.00

I AM ENCLOSING A CHECK OF \$70 DOLLARS. PLEASE SEND ME A STAMPED
COPY OF THE ARTICLE OF INCORPORATION.

THANK YOU.

FILED
1999 SEP 21 PM 12:16
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

OK 9/23

FILED

1999 SEP 21 PM 12:16

ARTICLES OF INCORPORATION

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned Incorporators, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I NAME

DEALS ON WHEELS OF CENTRAL FL INC.

ARTICLE II PRINCIPAL OFFICE

1304 SHEELER AVE
APOPKA, FL 32703

ARTICLE III SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

COMMON STOCK - 100 SHARES NO PAR VALUE
GUILLERMO GARCIA-50 SHARES
JOSE EMIR AVELLANEDA-50 SHARES

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and address of the initial registered agent is:

GUILLERMO GARCIA
1304 SHEELER AVE
APOPKA, FL 32703

ARTICLE V INCORPORATORS

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

PABLO RODRIGUEZ, CPA
310 1/2 S BUMBY
ORLANDO, FL 32803

ARTICLE VI DIRECTORS

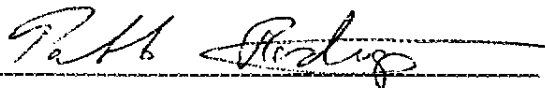
The company will be run by the board of directors. The directors are:

GUILLERMO GARCIA-PRESIDENT
JOSE EMIR AVELLANEDA-VICE PRESIDENT

ARTICLE VII NATURE OF BUSINESS

The corporation will engage in the business of selling tires and car repair. The foregoing purposes and activities will be interpreted as examples only and not as limitations, and nothing therein shall be deemed as prohibiting the corporation from engaging in any lawful act or activity permitted in the United States, The State of Florida or any other state, country, territory or nation.

The undersigned Incorporator has executed these Articles of Incorporation this 20th day of September 1999.

A handwritten signature in cursive script, appearing to read 'Pablo Rodriguez', is written over a horizontal line.

signature

Address for:
Guillermo Garcia
1304 Sheeler Ave
Apopka, FL 32703

Address for:
Jose Emir Avellaneda
1304 Sheeler Ave
Apopka, FL 32703

FILED

1999 SEP 21 PM 12:16

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT/REGISTERED OFFICE

PURSUANT TO THE PROVISIONS OF SECTION 607.0501, FLORIDA STATUTES, THE UNDERSIGNED CORPORATION, ORGANIZED UNDER THE LAWS OF THE STATE OF FLORIDA, SUBMITS THE FOLLOWING STATEMENT IN DESIGNATING THE REGISTERED OFFICE/REGISTERED AGENT, IN THE STATE OF FLORIDA.

1. The name of the corporation is: DEALS ON WHEELS OF
CENTRAL FL INC.

2. The name and address of the registered agent and office is:

GUILLERMO GARCIA
(NAME)

1304 SHELLER AVE.
(P.O. Box or Mail Drop Box NOT ACCEPTABLE)

APOKA FL 32703
(CITY/STATE/ZIP)

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

X *Guillermo Garcia*
(SIGNATURE)

9/20/99
(DATE)