

State of Idaho

Office of the Secretary of State

CERTIFICATE OF AUTHORITY

OF

1 800 TOW TRUCK, INC.

File Number C 139019

I PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that an Application for Certificate of Authority, duly executed pursuant to the provisions of the Idaho Business Corporation Act, has been received in this office and is found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Authority to transact business in this State and attach hereto a duplicate of the application for such certificate.

Dated: May 14, 2001



Pete T. Cenarrusa
SECRETARY OF STATE

By *Monica Okelberry*



APPLICATION FOR CERTIFICATE OF AUTHORITY (For Profit)

(Instructions on Back of Application)

01 MAY 14 AM 8:52
SECRETARY OF STATE
STATE OF IDAHO

To the Secretary of State of Idaho:

The undersigned Corporation applies for a Certificate of Authority and states as follows:

- The name of the corporation is 1 800 Tow Truck, Inc.
- The name which it shall use in Idaho is _____
- It is incorporated under the laws of New Jersey
- Its date of incorporation is 12/30/1997
- The address of its principal office is 520 Broad Street, Newark, New Jersey
07102-3111
- The address to which correspondence should be addressed, if different from item 5, is _____
- The street address of its registered office in Idaho is 300 North 6th Street, Boise, ID
83701, and its registered agent in Idaho at that address is CT Corporation System

8. The names and respective business addresses of its directors and officers are:

Name	Office	Address
Howard Jonas	Director/V. President	520 Broad St., Newark, NJ 07102
Josh Weiss	Director/President/ CEO	520 Broad St., Newark, NJ 07102
_____	_____	_____
_____	_____	_____
_____	_____	_____

Dated: 5/6/01

1 800 Tow Truck, Inc.
(Corporation name)

By Joshua Weiss
Its CEO
(specify capacity of signer)

Customer Acct # : _____
 (if using pre-paid add) **IDAHO SECRETARY OF STATE**
 Secretary of State use only
05/14/2001 09:00
 CX: 1005 CT: 146340 BH: 396975
 1 @ 100.00 = 100.00 AUTH PRO # 2

g:\corpforms\ACA.pmf Revised 7/97

C/39019

STATE OF NEW JERSEY
DEPARTMENT OF TREASURY
SHORT FORM STANDING

01 MAY 14 AM 8:
SECRETARY OF STATE
STATE OF IDAHO

1 800 TOW TRUCK, INC.

*I, the Treasurer of the State of New Jersey,
do hereby certify that the above-named
New Jersey Domestic Profit Corporation was
registered by this office on December 30, 1997.*

*As of the date of this certificate, said business
continues as an active business in good standing
in the State of New Jersey, and its Annual Reports
are current.*

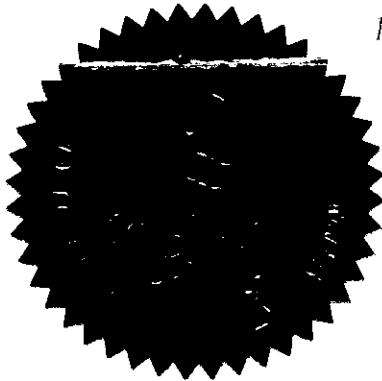
*I further certify that the registered agent and
registered office are:*

*David Barth
580 North Forest Dr
Teaneck, NJ 07666*

Continued on next page . . .

STATE OF NEW JERSEY
DEPARTMENT OF TREASURY
SHORT FORM STANDING

1 800 TOW TRUCK, INC.



IN TESTIMONY WHEREOF, I have
hereunto set my hand and
affixed my Official Seal
at Trenton, this
19th day of April, 2001

A handwritten signature in black ink, appearing to read "Peter R. Lawrance".

Peter R Lawrance
Acting State Treasurer