

(SAMPLE LETTER OF TRANSMITTAL)

Date JANUARY 6, 2005

Secretary of State
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

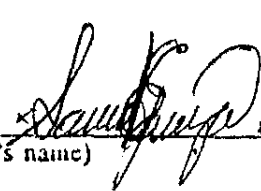
Re. VF DRYWALL CORPORATION, Inc.
(name of corporation)

Gentlemen:

Enclosed please find the original and one copy of Articles of Incorporation, together with my check in the amount of \$122.50.

This represents the cost of the Filing Fees, Certified Copy of Articles of Incorporation and fee for Registered Agent Designation for the above named corporation.

Very truly yours,

SAMUEL FUNEZ 
(individual's name)

VF DRYWALL CORPORATION
(name of corporation)

MAILING ADDRESS OF CORPORATION		
19395 S.W. 123 AVENUE		
MIAMI, FLORIDA 33177		
PHONE		
(305)	233-7916	
Area Code	Number	Ext.

ARTICLES OF INCORPORATION

VF DRYWALL CORPORATION

(name of corporation)

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

ARTICLE I - CORPORATE NAME

The name of the corporation is:

VF DRYWALL CORPORATION

ARTICLE II - DURATION

This corporation shall exist perpetually unless dissolved according to Florida law.

ARTICLE III - PURPOSE

This corporation is organized for the purpose of engaging in any activities or business permitted under the laws of the United States and the State of Florida.

ARTICLE IV - CAPITAL STOCK

The corporation is authorized to issue ONE HUNDRED shares (100) of Dollar(s) (\$ 1.00) par value Common Stock, which shall be designated "Common Shares."

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The principal office, if known, or the mailing address of the corporation is:

NAME	VF DRYWALL CORPORATION		
ADDRESS	19395 S.W. 123 AVENUE		
CITY	MIAMI,	FLORIDA	ZIP 33177

The name and street address of the Initial Registered Agent of this Corporation is:

NAME	IZLIA MUNGUA		
ADDRESS	12230 S.W. 185 STREET		
CITY	MIAMI	FLORIDA	ZIP 33177

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have ONE (1) directors initially. The number of directors may be either increased or diminished from time to time by the By-Laws, but shall never be less than one (1). The names and addresses of the initial director(s) of the corporation are as follows:

NAME	SAMUEL FUNEZ		
ADDRESS	19395 S.W. 123 AVENUE		
CITY	MIAMI	STATE FLORIDA	ZIP 33177
NAME			
ADDRESS			
CITY		STATE	ZIP
NAME			
ADDRESS			
CITY		STATE	ZIP

05 JAN 13 PM 12:38
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE VII - INCORPORATORS

The names and addresses of the incorporators signing these Articles of Incorporation are as follows:

NAME	SAMUEL FUNEZ		
ADDRESS	19395 S.W. 123 AVENUE		
CITY	MIAMI	STATE	FLORIDA
		ZIP	33177
NAME			
ADDRESS			
CITY		STATE	
		ZIP	
NAME			
ADDRESS			
CITY		STATE	
		ZIP	

IN WITNESS WHEREOF, the undersigned subscriber(s) have executed these Articles of Incorporation this 10th

day of JANUARY, 2005

[Signature] (Seal)

____ (Seal)

____ (Seal)

STATE OF FLORIDA)

COUNTY OF MIAMI DADE) SS

before me, a Notary Public authorized to take acknowledgements in the State and County set forth above, personally appeared

SAMUEL ENRIQUE FUNEZ

known to me and known to be the person(s) who executed the foregoing Articles of Incorporation, and who acknowledged before me that HE executed these Articles of Incorporation.

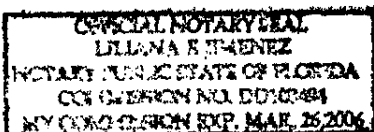
IN WITNESS WHEREOF, I have hereunto affixed my hand and seal, in the State and County aforesaid, this 10th

day of JANUARY, 2005

(Notary Seal)

(Notary Public, State of Florida at Large)

My Commission expires: MARCH 26, 2006



CERTIFICATE AND ACKNOWLEDGEMENT
OF REGISTERED AGENT

CERTIFICATE OF REGISTERED AGENT

OF

VF DRYWALL CORPORATION

(name of corporation)

Pursuant to Florida Statutes Sections 48.091 and 607.0501, the following is submitted:
The above corporation, desiring to organize under the laws of the State of Florida with
its registered office as indicated in the Articles of Incorporation

at 12230 S.W. 185 STREET

MIAMI, FLORIDA 33177

has named IZLIA MUNGUA

located at the aforesaid address, as its Registered Agent to accept service of process
within this state. J

ACKNOWLEDGEMENT

Having been named as Registered Agent to accept service of process for the above
stated corporation at the place designated in this certificate, and being familiar with
the obligations of the position, I hereby accept to act in this capacity, and agree to
comply with the provisions of Florida Law in keeping open said office.

IZLIA MUNGUA

(registered agent)