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LAW OFFICES OF

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ADMITTED IN FLORIDA AND ILLINOIS
TRIAL PRACTICE
GENERAL PRACTICE
MARITAL AND FAMILY LAW
PERSONAL INJURY
BANKRUPTCY

September 7, 2001

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

900004587229--9
-09/13/01--01057--017
*****78.75 *****78.75

Re: NEW CORPORATION FOR
J & R CARPET EXPRESS, INC.

Gentlemen:

Enclosed herewith is the original Articles of Incorporation for J & R CARPET EXPRESS, INC., which need to be filed. Also enclosed herewith is my check in the amount of \$78.75 to cover the filing fees.

After the enclosed Articles of Incorporation have been filed, please return a stamped "filed" copy to my office accordingly. I have enclosed a self-addressed stamped envelope for your mailing convenience.

If you need any additional information, please do not hesitate to contact my office.

Sincerely,

Wesley R. Stacknik
WESLEY R. STACKNIK

WRS/kg
Enclosures

FILED
01 SEP 13 PM 12:11
SECRETARY OF STATE
TALLAHASSEE FLORIDA

2/20/01
9/18/01

ARTICLES OF INCORPORATION

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

ARTICLE I

The name of the corporation shall be:

J & R CARPET EXPRESS, INC.

ARTICLE II

The principal place of business and mailing address of this corporation shall be:

50 3rd Street N.W.
Largo, FL 33770

ARTICLE III

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

100

ARTICLE IV

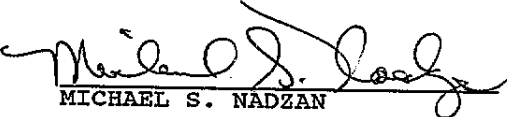
The name and Florida street address of the initial registered agent is:

MICHAEL S. NADZAN
1230 15th Court S.W.
Largo, FL 33770

ARTICLE V


The name and address of the incorporator to this Articles of Incorporation is:

MICHAEL S. NADZAN
1230 15th Court S.W.
Largo, FL 33770


MICHAEL S. NADZAN

9-07-01, 2001

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in the 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.


MICHAEL S. NADZAN

9-07-01, 2001