



**Management Accounting
& Tax Consultants International**

P02000031452

March 14, 2002

Florida Department of State
Division of Corporations
Corporate Records Bureau
P O Box 6327
Tallahassee, Florida 32314

200005113842--6
-03/18/02--01077--005
*****87.50 *****87.50

Dear Sir or Madame:

Enclosed please find the Articles of Incorporation of Bill's Carpet & Vinyl Installation, Incorporated, which we request be filed, registered and subsequently certified by your office.

To wit, we are attaching, our money order number 76012294314 issued by Travelers Express company and made payable to Florida Corporate Records Bureau in the amount of \$87.50 in payment for the following services:

Filing fee	70.00
Certified copy	8.75
Issuance of Certification	8.75

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
03/18 AM 10:52

Please address your reply to my attention at 9261 Seminole Boulevard, Seminole, Florida 33772.
If you have any question, I can be reached at 727-393-8726.

Thank you very much.

Julio C Mayorga, EA

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS

02 MAR 18 AM 10:52

Article of Incorporation

Of

Bill's Carpet & Vinyl Installation Incorporated

The undersigned, is the subscriber to these Articles of Incorporation, under the provisions of 607 F.S., Florida General Corporation Act.

Article I

Name and Address

The name of the corporation is: Bill's Carpet & Vinyl Installation, Incorporated, the physical address of the corporation is 470 Still Meadows Circle, Palm Harbor, Florida 34683.

Article II

Duration

This corporation shall exist perpetually, commencing on the date of the Incorporator execution of these articles which has been delivered to the Secretary of State of Florida within five days of acceptance and filing of these Articles by the office of the Secretary of State of Florida.

Article II

Purpose of Business

The purpose of this corporation is to engage in any activity of business permitted under the laws of the United States of America and of the State of Florida.

Article IV

Capital Stock

The corporation is authorized to issue Ten Thousand Shares (10,000) of one class of stock, with a par value of \$1.00 (One Dollar) per share. These stocks are intended to qualify under I.R.C. 1202 and 1244 as Small Business Corporation Stock.

Article of Incorporation page 2

Article V

Initial Registered Office and Agent.

The Street address of the initial registered office of this corporation is 470 Still Meadows Circle, Palm Harbor, Florida 34683 and the name of the initial registered agent of this corporation is Mr. William L Messer.

Article VI

Initial Board of Directors

This Corporation initially shall have one director. This number may be increased from time to time, by amendment to the by-laws, but shall never be less than one (1). The name and address of the initial director is:

William L Messer
470 Still Meadows Circle
Palm Harbor, Florida 34683

Article VII

Initial officers

The name and address of the initial officer of this Corporation is:

President/Secretary/Treasure

William L Messer
470 Still Meadows Circle
Palm Harbor, Florida 34683

Article VIII

Incorporator

The name and address of the Incorporator of this corporation is:

William L Messer
470 Still Meadows Circle
Palm Harbor, Florida 34683

Article of Incorporation page 3

Article IX

Preemptive rights

Each holder of the common stock of this corporation shall have the first right to purchase or to refuse to purchase shares of any other securities that the corporation may issue from time to time, including shares from the treasury of this corporation, in the ratio that the number of shares of common stock held by such shareholder at the time of the issue, bears to the total number of shares of common stock outstanding, exclusive of treasury shares.

This right is waived by any holder of common stock who does not exercise it and pay for the stock available for purchase pursuant to such preemptive rights, within thirty days of his receipt of written notice from this corporation stating the price, terms and conditions of the issue of new shares and inviting the holder to exercise his/her preemptive rights.

Article X

Indemnification

The corporation shall indemnify any officer or director or any former officer or director to the full extent permitted by law.

Article XI

By Laws

The Board of Directors shall adopt the initial by-laws. The power to alter, amend or repeal the bylaws or adopt new bylaws is vested in the Board of Directors, subject only to the repeal or change by the shareholders meeting.

Article XII

Amendment to these Articles of Incorporation

These Articles of Incorporation may be amended in the manner provided by Florida Law and the by laws of this Corporation.

Article XIII

Article of Incorporation Page 4


Informal Shareholders Action

The holders of not less than majority of the issued and outstanding shares of the voting stock holders of the corporation may act by written agreement without a meeting, as provided in Section 606.394 F.S., and by the laws.

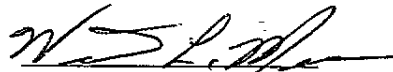
Acceptance by Registered Agent

Having been named to accept service of process for the above named Corporation, at the place designated in these Articles of Incorporation, I hereby accept to act in this capacity and agree to comply with the provisions of Chapter 48.091 F.S., relative to keeping open said office for service of process.

IN WITNESS WHEREAS, the undersigned has executed these articles of Incorporation this 13th day of March 2002.



William L Messer
Registered Agent



William L Messer
Incorporator.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
02 MAR 18 AM 10:52

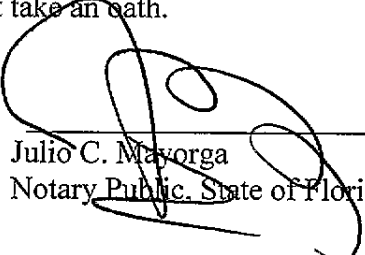
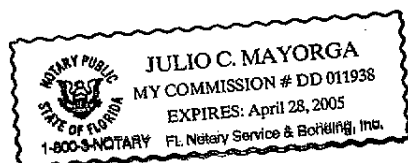
STATE OF FLORIDA

Ss:

COUNTY OF PINELLAS

The foregoing Articles of Incorporation of Major USA Exporting Company, Incorporated, was acknowledged before me this 13th day of March 2002 by Mr. William L Messer, to me well known and who did not take an oath.

My commission expires: April 28, 2005



Julio C. Mayorga
Notary Public, State of Florida