

To Whom It May Concern:

P02000093159

If there are any questions concerning the filing of these Articles of Incorporation

Please feel free to contact Mr. David Strong at 386-761-7855 Extension 26.

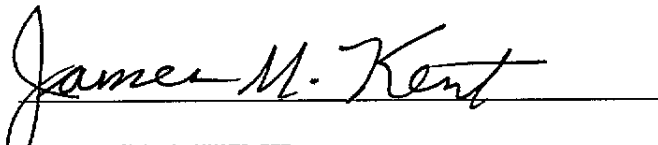
The signature below authorizes you to act upon his direction in this matter.

Please mail the Articles of Incorporation to:

Quality Financial Services Inc.

3945 Nova Road

Port Orange, FL 32127


JAMES M. KENT

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLES OF INCORPORATION

ARTICLE I = NAME

The Name of this Corporation is K & W WHOLESALE CARPET & RUGS INC.

ARTICLE II = DURATION

This corporation shall have perpetual existence commencing on the date of filing with the Secretary of State of Florida.

ARTICLE III = PURPOSE

This corporation is organized for transacting all lawful business.

ARTICLE IV = CAPITAL STOCK

This corporation is authorized to issue one hundred (100) shares of one-dollar par value common stock.

ARTICLE V = INITIAL REGISTERED OFFICE AND AGENT

The mailing address of the principal office of this corporation is
1660 B SEAGRAVE STREET SOUTH DAYTONA, FL 32119

The initial registered agent is JAMES M. KENT whose physical address is
1660 B SEAGRAVE STREET SOUTH DAYTONA, FLORIDA 32119

The registered address is: 1660 B SEAGRAVE STREET SOUTH DAYTONA FL 32119

ARTICLE VI = INITIAL BOARD OF DIRECTORS

This corporation shall have no Directors.

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ARTICLE VII = INCORPORATORS

The name and address of the person signing these articles of Incorporation is:
JAMES M. KENT
1660 B SEAGRAVE STREET SOUTH DAYTONA, FLORIDA 32119

ARTICLE VIII = MANAGEMENT OF CORPORATION BY SHAREHOLDERS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of this corporation shall be managed under the direction of the majority of shareholders of this corporation.

Each shareholder shall be entitled to one vote in person, or by proxy, for each share of voting stock held. A majority of the outstanding shares of the corporation entitled to vote, represented in person, or by proxy, shall constitute a quorum at any meeting of the shareholders for the management of the business of the corporation.

ARTICLE IX = POWERS

This corporation shall have all of the corporate powers enumerated in the Florida General Corporation Act.

ARTICLE X = INDEMNIFICATION

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

ARTICLE XI = AMENDMENT

The corporation reserves the right to amend or repeal any provisions contained in these Articles Of Incorporation, and any right conferred upon the shareholders is subject to this reservation.

ARTICLE XII = OFFICERS

The initial officers will be as follows:

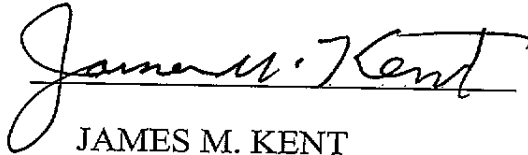
President: JAMES M. KENT - 1660 B SEAGRAVE STREET SOUTH DAYTONA FL 32119

Vice President: ISAAC F. WALKER - 1660 B SEAGRAVE STREET SOUTH DAYTONA FL 32119

Secretary: JAMES M. KENT - 1660 B SEAGRAVE STREET SOUTH DAYTONA FL 32119

Treasurer: ISAAC F. WALKER - 1660 B SEAGRAVE STREET SOUTH DAYTONA FL 32119

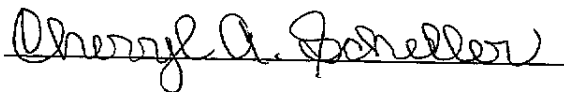
IN WITNESS WHEREOF, the undersigned subscribers have executed these Articles of Incorporation on this date: August 23, 2002


JAMES M. KENT

STATE OF FLORIDA)

COUNTY OF VOLUSIA)

Before me, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared JAMES M. KENT known by me to be the person who executed the foregoing Articles of Incorporation and they acknowledged before me that they executed those Articles of Incorporation. In witness whereof, I have hereunto set my hand and seal in the State and County last aforesaid, this date August 23, 2002



Notary Public, State of Florida At Large:

My Commission Expires: June 22, 2003



Cheryl A. Scheller
MY COMMISSION # CC848732 EXPIRES
June 22, 2003
BONDED THRU TROY FAIN INSURANCE, INC.

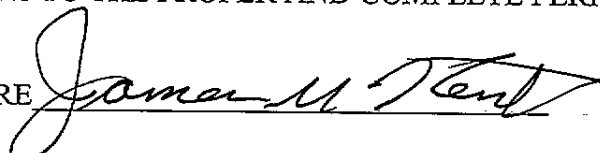
**CERTIFICATE DESIGNATING PLACE OF BUSINESS OR
DOMICILE FOR THE SERVICE OF PROCESS WITHIN FLORIDA.**

NAMING AGENT UPON WHICH PROCESS MAY BE SERVED.

IN COMPLIANCE WITH SECTION 48.091, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED:
FIRST -- K & W WHOLESALE CARPET & RUGS INC. DESIRING TO ORGANIZE OR QUALIFY
UNDER THE LAWS OF THE STATE OF FLORIDA, WITH ITS PRINCIPAL PLACE OF BUSINESS AT
THE CITY OF SOUTH DAYTONA STATE OF FLORIDA HAS NAMED JAMES M. KENT AS ITS AGENT
TO ACCEPT SERVICE OF PROCESS WITHIN FLORIDA.

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATE
CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT
IN THIS CAPACITY, AND I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL
STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES.

SIGNATURE



REGISTERED AGENT: JAMES M. KENT

DATE: August 23, 2002

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TALLAHASSEE, FLORIDA