

PO 2000105511

H & E Cabinets, Inc.
4953 Cambridge Boulevard, #202
Palm Harbor, FL 34685
(727) 771-0711

September 24, 2002

State of Florida
Registration Section
P.O. Box 6327
Tallahassee, FL 32314

FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA
02 SEP 27 PM 12:58
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*****78.75 *****78.75

Dear Sir or Madam:

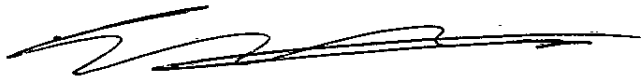
Enclosed you will find two original copies of the Articles of Incorporation for H & E Cabinets, Inc. In addition, you will find a check made payable to the Division of State in the amount of \$78.75 representing the filing fee, designation of registered agent fee and certified copy fee.

In addition, I am enclosing a self-addressed prepaid express mail envelope to return the documents to me. Please use this to expedite my receiving the filed documents.

Please return one copy of the Articles of Organization with the filing date stamped on them.

If I can answer any question with regard to the above, please do not hesitate to contact me.

Sincerely,



Ewald P. Klinger IV

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**ARTICLES OF INCORPORATION
OF
H & E CABINETS, INC.**

FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLE 1 - NAME

The name of this corporation is **H & E CABINETS, INC.**

ARTICLE II - DURATION

This corporation shall have perpetual existence commencing on the date of this filing of these Articles with the Department of State.

ARTICLE III - PURPOSE

This corporation is organized for the purpose of transacting any or all lawful business for which corporations may be incorporated under Chapter 607, Florida Statutes, as now exists or may after be amended.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue 100 shares of One Dollar (\$1.00) par value stock, which shall be designated at "Common Shares".

ARTICLE V - PRE-EMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation shall have the right to purchase his pro-rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The principal address of the corporation is 4953 Cambridge Boulevard #202, Palm Harbor, FL 34685 and the address of the initial registered office is 4953 Cambridge Boulevard #202, Palm Harbor, FL 34685; and the name of the initial registered agent of this corporation at that address is Ewald P. Klinger IV.

ARTICLE VII - INITIAL BOARD OF DIRECTORS

This corporation shall have one director constituting the initial Board of Directors. The number of directors may be either increased or decreased from time to time by the bylaws; however, there shall never be less than one Director or more than five. The name and address of the initial Board of Directors of the corporation is:

Ewald P. Klinger IV
4953 Cambridge Boulevard #202
Palm Harbor, FL 34685

ARTICLE VIII - INCORPORATORS

The name and address of the Incorporator signing these articles is Ewald P. Klinger IV, 4953 Cambridge Boulevard #202, Palm Harbor, FL 34685.

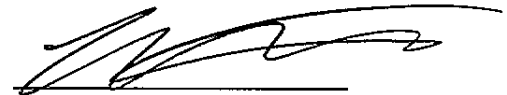
ARTICLE IX - INDEMNIFICATION

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

ARTICLE X - AMENDMENT

This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment hereto, by a majority vote of the Board of Directors, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation on the 25th day of September, 2002.




Ewald P. Klinger IV
Incorporator

STATE OF FLORIDA
COUNTY OF PINELLAS

BEFORE ME, a Notary Public authorized to take acknowledgments in the State and County set forth above, personally appeared Ewald P. Klinger IV, known to be and known by me to be the person who executed the foregoing Articles of incorporation, and he acknowledged before that he executed those Articles of Incorporation,

IN WITNESS WHEREOF, I have set my hand and seal in the State and County above, this 25th of September, 2002.


NOTARY PUBLIC, State of Florida at Large
My commission expires:

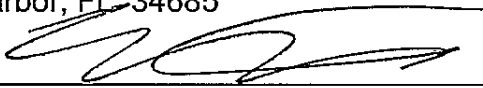
KAREN WINCEY
Notary Public, State Of Florida
My Comm. Expires May 28, 2006
Commission No. DD 121451

CERTIFICATE DESIGNATING
REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provision of Section 607.325, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

1. The name of the corporation is: H & E CABINETS, INC.
2. The name and address of the registered agent and office is:

Ewald P. Klinger IV
4953 Cambridge Boulevard #202
Palm Harbor, FL 34685



Signature

President

Title

9/25/02

Date

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED 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 RELATAIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I ACCEPT THE DUTIES AND OBLIGATION OF SECTION 607.325 FLORIDA STATUTES.



Signature - Registered Agent

Date

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