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DIVISION OF CORPORATIONS
03 JAN -2 PM 12:26

J. SMITH JAN 07 2

TRANSMITTAL LETTER

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

SUBJECT: MICHIGAN CABINET AND FURNITURE, INC.
(Proposed corporate name)

Enclosed please find an original and one (1) copy of the Articles of Incorporation for the above corporation and a check in the amount of \$87.50.

FROM: ACCOUNTING PROFESSIONALS GROUP, INC.
6220 S. ORANGE BLOSSOM TRAIL, SUITE 170
ORLANDO, FLORIDA 32809
(407) 856-1906

* Please note our
new suite #
*

Note: Additional copy of Articles is needed only when
certified copy is requested.

ARTICLES OF INCORPORATION
OF
MICHIGAN CABINET AND FURNITURE, INC.

01/01/03

03 JAN -2 PM 12:26
SECRETARY OF STATE
DIVISION OF CORPORATIONS

ARTICLE I - NAME

The name of this Corporation is MICHIGAN CABINET AND FURNITURE, INC.

initial address: 933 W. Michigan St., Orlando, Florida 32805.

ARTICLE II - DURATION

This Corporation shall have perpetual existence commencing on January 1, 2003.

ARTICLE III - PURPOSE

This Corporation may engage in any activity or business permitted under the laws of the United States and of the State of Florida.

ARTICLE IV - CAPITAL STOCK

This Corporation is authorized to issue 100 shares of Five (\$5.00) Dollar par value common stock, which shall be designated "Common Shares."

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The name and street address of the initial registered agent and office of this Corporation is Teresa Romero, 5804 Padgett Circle, Orlando, Florida 32809.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This Corporation shall have Two (2) Directors, initially. The number of Director/s may be increased or diminished from time to time by the Bylaws but shall never be less than one (1). The names and addresses of the initial Directors of this Corporation are:

<u>NAME</u>	<u>ADDRESS</u>
Lazaro Fruto	933 W. Michigan St. Orlando, Florida 32805
Teresa Romero	933 W. Michigan St. Orlando, Florida 32805

ARTICLE VII - BYLAWS

The Bylaws of this Corporation may be adopted, altered, amended or repealed by either the Shareholders or Directors.

ARTICLE VIII - INDEMNIFICATION

This Corporation shall indemnify any Officer or Director, or any former Officer or Director, to the fullest extent permitted by law.

ARTICLE IX - PREEMPTIVE RIGHTS

Every Shareholder, upon the sale for cash of any new stock of this Corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his prorata share thereof (as nearly as may be done without issuance of fractional shares) at the

price at which it is offered to others.

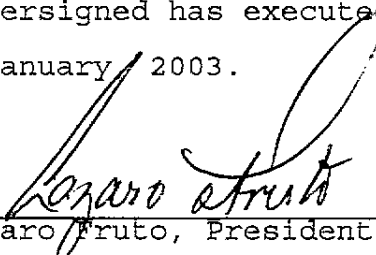
ARTICLE X - INCORPORATOR

The name and address of the person signing these Articles is
Lazaro Fruto, 933 W. Michigan St., Orlando, Florida 32805.

ARTICLE XI - AMENDMENT

This Corporation reserves the right to amend or repeal any
provisions contained in these Articles of Incorporation, in accordance
with the provisions of the Florida General Corporation Act.

IN WITNESS WHEREOF, the undersigned has executed these Articles of
Incorporation this 1st day of January 2003.



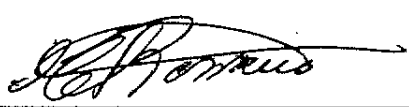
Lazaro Fruto, President

ACCEPTANCE BY REGISTERED AGENT

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE
STATED CORPORATION, AT THE PLACE DESIGNATED IN ARTICLE V OF THESE
ARTICLES OF INCORPORATION, THE UNDERSIGNED HEREBY AGREES TO ACT IN
THIS CAPACITY, AND FURTHER AGREES TO COMPLY WITH THE PROVISIONS OF ALL
STATUTES RELATIVE TO THE PROPER AND COMPLETE DISCHARGE OF ITS DUTIES,

DATED THIS 1st DAY OF January, 2003.

By



Teresa Romero, Registered Agent

03 JAN - 2 PM 12: 26
SECRETARY OF STATE
DIVISION OF CORPORATIONS

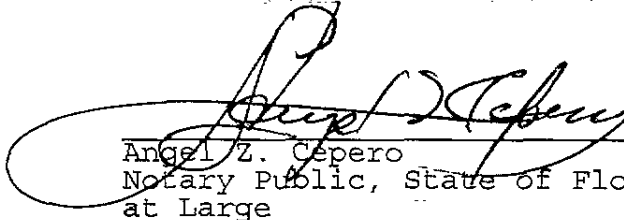
STATE OF FLORIDA

ORANGE COUNTY

Before me, a Notary Public authorized in the State and County set forth above, personally appeared Lazaro Fruto, known to me and known by me to be the person who, as Incorporator of MICHIGAN CABINET AND FURNITURE, INC., and he acknowledged before me that he executed those Articles of Incorporation.

Before me, a Notary Public authorized in the State and County set forth above, personally appeared Teresa Romero, known to me and known by me to be the person who, as Registered Agent of MICHIGAN CABINET AND FURNITURE, INC., and accepts the obligations and duties of the position of Registered Agent.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the State and County aforesaid, this 1st, day of January, 2003.


Angel Z. Cepero
Notary Public, State of Florida
at Large

My Commission Expires:

