



**Management Accounting
& Tax Consultants**

9261 Seminole Boulevard, Seminole, Florida 34642 813/393-8726 FAX 813/398-1773

995000071375

RECEIVED
4-11-95

August 29, 1995

Corporate Records Bureau
Division of Corporations
Department of State
P.O. Box 6327
Tallahassee, FL 32301

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-08/31/95--01065--002
****122.50 ****122.50

Dear Sir/Madam:

Enclosed please find the Articles of Incorporation of Masart of Florida, Inc., to be registered and certified by your office.

We have also attached to this application, our check in the amount of \$122.50 to cover the following service charges:

Filing Fees	\$ 35.00
Certified Copy	52.50
Registered Agent Designation	35.00
Total:	\$122.50

55 SEP 13 PM 12:33
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Please address your reply to Julio E. Mayorga, C/o Management Accounting & Tax Consultants, Inc., 9261 Seminole Boulevard N., Seminole, FL 34642.

Thank you for your cooperation.

Sincerely,

Julio E. Mayorga
Administrative Assistant

jem/daj

995-17766
8/31/95

06678
005002
06671



FLORIDA DEPARTMENT OF STATE

Sandra B. Mortham
Secretary of State

September 5, 1995

JULIO E. MAYORGA
9261 SEMINOLE BLVD.
SEMINOLE, FL 34642

SUBJECT: MASART OF FLORIDA, INC.
Ref. Number: W95000017766

We have received your document for MASART OF FLORIDA, INC. and check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned to you for the following reason(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity. Simply adding "of Florida" or "Florida" to the end of an entity name **DOES NOT** constitute a difference. Please select a new name and make the substitution in all appropriate places. One or more words may be added to make the name distinguishable from the one presently on file.

When the document is resubmitted, please return a copy of this letter to ensure that your document is properly handled.

If you have any questions about the availability of a particular name, please call (904) 488-9000.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6878.

Terri Buckley
Corporate Specialist

Letter Number: 595A00040971

ARTICLES OF INCORPORATION
OF

Masart Importing Company of Florida, Inc.

ARTICLE 1: NAME

The name of this Corporation is Masart Importing Company of Florida, Inc., constituted under Chapter 607 Florida Statutes, identified and referred to as the Florida General Corporation Act. The principal place of business of this corporation shall be 6357 Bahia del Mar Blvd., #504 - St. Petersburg, Florida 33715.

ARTICLE 2: DURATION

This Corporation shall exist perpetually, commencing as of the date of the incorporators 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 Secretary of State of Florida.

ARTICLE 3: PURPOSE

This corporation is organized, and may engage in every aspect of the manufacturing, importing and exporting of mexican home decorating products, pottery, arts and craft, or any other business permitted under the laws of the United States and the State of Florida.

ARTICLE 4: CAPITAL STOCK

This Corporation is authorized to issue 10,000 shares of Internal Revenue Code Section 1244 \$1.00 par value common stock.

ARTICLE 5: INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this Corporation is 6357 Bahia del Mar Blvd., Unit #504, St. Petersburg, Florida 33715 and the name of the initial registered agent of this Corporation is Moises Levy M.

ARTICLE 6: INITIAL BOARD OF DIRECTORS

This Corporation initially shall have two director. The number of directors may be either increased or diminished from time to time by the By-Laws but shall never be less than one. name and address of the initial directors of this Corporation

Moises Levy M.

6357 Bahia del Mar Blvd., #504
St. Petersburg, Florida 33715

Rafael Levy B.

6357 Bahia del Mar Blvd., #504
St. Petersburg, Florida, 33715

ARTICLE 7: INITIAL OFFICERS

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

President and Treasurer

Moises Levy M.

6357 Bahia del Mar Blvd., #504
St. Petersburg, Florida 33715

Secretary

Rafael Levy B.

6357 Bahia del Mar Blvd., #504
St. Petersburg, florida 33715

ARTICLE 8: INCORPORATOR

The name and address of the person signing these Articles is:

Moises Levy M

6357 Bahia del Mar Blvd., #504
St. Petersburg, Florida 33715

ARTICLE 9: PRE-EMPTIVE RIGHTS

Each holder of the common stock of this Corporation shall have the first right (subject to adjustments to avoid the issuance of fractional shares) to purchase shares of any other securities that this Corporation may issue from time to time, whether or not such shares are presently authorized, 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 then outstanding, exclusive of treasury shares. This right is waived by any holder of the common stock who does not exercise it and pay for the stock available for purchase pursuant to such pre-emptive rights, within thirty days of his receipt of a written notice from this Corporation stating the price, terms and conditions of the issue of shares and inviting him to exercise his pre-emptive rights.

ARTICLE 10: CUMULATIVE VOTING

At each election of directors by the shareholders, each shareholder entitled to vote at such election shall have the right to accumulate his or her votes by giving one candidate as many votes as shall equal the number of directors to be elected multiplied by the number shares owned by such shareholder, or by distributing such votes on the same principle among as many candidates as he or she sees fit; provided, however, that written notice shall be given by any shareholder to the President or Vice President of the corporation not less than twenty-four hours before the time fixed for the holding of the meeting for the election of directors that he or she intends to accumulate his or her votes at such election. This right to vote cumulatively shall not be further restricted or qualified by any provision in the bylaws of this corporation.

ARTICLE 11: INDEMNIFICATION

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

ARTICLE 12: BYLAWS

The initial Bylaws shall be adopted by the Board of Directors. The power to alter, amend or repeal the Bylaws or adopt new Bylaws is vested in the Board of Directors, subject to repeal or change by action of the shareholders.

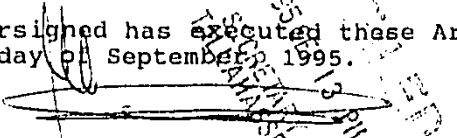
ARTICLE 13: INFORMAL SHAREHOLDER ACTION

The holders of not less than a majority of the issued and outstanding shares of the voting stock of the corporation may act by written agreement without a meeting, as provided in Florida Statutes 607.394 and the Bylaws.

ARTICLE 14: AMENDMENT

This Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment hereto, and any right conferred upon the shareholders is subject to this reservation.

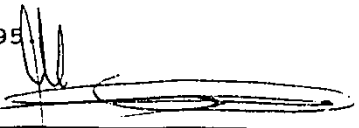
IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this 11th day of September, 1995.


Moises Levy M.
Incorporator

ACCEPTANCE BY REGISTERED AGENT

Having been named to accept service of process for the above-named Corporation at a 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, Florida Statutes, relative to keeping open said office for service of process.

Dated this 11th day of September, 1995

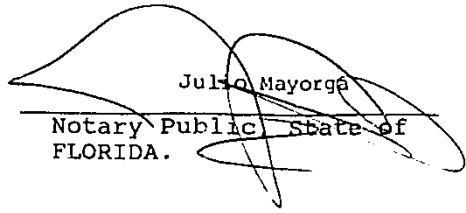

Moises Levy M.
Registered Agent

STATE OF FLORIDA

ss:

COUNTY OF PINELLAS

The foregoing Articles of Incorporation was acknowledged and sworn to before me this 11th day of September, 1995 by Moises Levy M., to me known, and who, did not take an oat.


Julio Mayorga
Notary Public - State of
FLORIDA.

NOTARY SEAL

JULIO C. MAYORGA
Notary Public - State of Florida
My comm. expires Apr. 28, 1997
Commission No. CC 22112

My Commission expires on
April 28, 1997