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May 1, 1996

VIA FEDERAL EXPRESS

Secretary of State
Division of Corporations
409 E. Gaines Street
Tallahassee, Florida 32314

800001809138
-05/06/96--01055--008
*****122.50 *****122.50

Re: Gay Kanuth Tile & Design, Inc.

Dear Sir:

Enclosed is one original and one copy of the Articles of Incorporation and Registered Agent forms for the above-referenced corporation.

One original is to be filed in your office and one copy is to be certified and returned to this office. Also enclosed is our firm check in the amount of \$122.50.

Receiving, filing and indexing Articles of Incorporation	\$ 35.00
Certified copy of Articles of Incorporation	\$ 52.50
Registered Agent Fee	<u>\$ 35.00</u>
TOTAL	<u>\$122.50</u>

Please give me a call me if there is any reason why these requests cannot be met promptly. Thank you for your attention to this matter.

Very truly yours,

QUARLES & BRADY

Susan D. Bober
Legal Assistant

5/7/96
JB

ARTICLES OF INCORPORATION
OF
GAY KANUTH TILE & DESIGN, INC.

I, the undersigned natural person, acting as incorporator of a corporation under the Florida Business Corporation Act, adopt the following Articles of Incorporation for such corporation:

ARTICLE I
Name

The name of the corporation is GAY KANUTH TILE & DESIGN, INC.

ARTICLE II
Principal Office and Mailing Address

The address of the principal office of the corporation is 75 Via Mizner, Palm Beach, Florida 33480.

ARTICLE III
Purposes

The purposes for which the corporation is organized are to engage in any lawful activity within the purposes for which a corporation may be organized under the Florida Business Corporation Act, Chapter 607 of the Florida Statutes.

ARTICLE IV
Capital Stock

The aggregate number of shares which the corporation shall have authority to issue is Ten Thousand (10,000) shares, consisting of one class only, designated as "Common Stock," of the par value of One Dollar (\$1.00) per share.

ARTICLE V
Directors

The affairs of the corporation shall be managed by a Board of Directors whose number and qualifications shall be fixed by the Bylaws.

ARTICLE VI
Right to Purchase Own Shares

The corporation shall have the right to acquire its own shares from time to time, upon such terms and conditions as the Board of Directors shall fix.

ARTICLE VII
Registered Office and Agent

The address of the initial registered office of the corporation is 222 Lakeview Avenue, Fourth Floor, West Palm Beach, Florida 33402, and the name of its initial registered agent at such address is Florida-Lawdock, Inc.

ARTICLE VIII
Incorporator

The name and address of the incorporator is William D. McEachern, Esq., 222 Lakeview Avenue, Fourth Floor, West Palm Beach, Florida 33402.

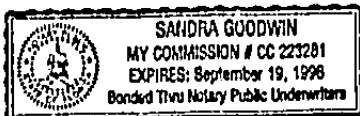
Executed this 30th day of April, 1996.

William D. McEachern
William D. McEachern,
Incorporator

STATE OF FLORIDA)
) SS
PALM BEACH COUNTY)

Personally appeared before me this 30th day of April, 1996 the above-named William D. McEachern. He is personally known to me or has produced a driver's license as identification and did take an oath.

(NOTARY SEAL)



Sandra Goodwin
Notary Public Sandra Goodwin
My Commission Expires: 9/19/98
CC 223281

CERTIFICATE OF ACCEPTANCE OF DESIGNATED REGISTERED AGENT AND
REGISTERED OFFICE FOR SERVICE OF PROCESS.

In compliance with Section 48.091, Florida Statutes, the
following is submitted:

1. That Gay Kanuth Tile & Design, Inc., desiring to
organize under the laws of the State of Florida, has named
Florida-Lawdock, Inc. located at 222 Lakeview Avenue, Fourth
Floor, P.O. Box 3188, West Palm Beach, Florida 33402-3188, as its
agent to accept service of process within Florida.

William D. McEachern
William D. McEachern,
Incorporator
Dated: April 30, 1996.

2. That, having been named to accept service of process
for the above-stated corporation, at the place designated in this
Certificate. The undersigned hereby agrees to act in this
capacity and agrees to comply with the provisions of Chapter
48.091, F.S., relative to keeping open said office.

FLORIDA-LAWDOCK, INC.,
Registered Agent

By: Charles W. Littell
Charles W. Littell
Its: Vice President
Dated: 5-1-96, 1996