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Licensed in
Florida &
Tennessee

December 1996

standard fee \$70.00

Division of Corporations
Secretary of State
State Of Florida
P.O. Box 6327
Tallahassee, FL 32314

5000002001331-1-2
FEB 1997

Dear Sir or Madam:

Enclosed please find the Articles of Incorporation of Atlantic Coast Flooring, Inc. along with the statement of registered agent and fee for the appropriate fee.

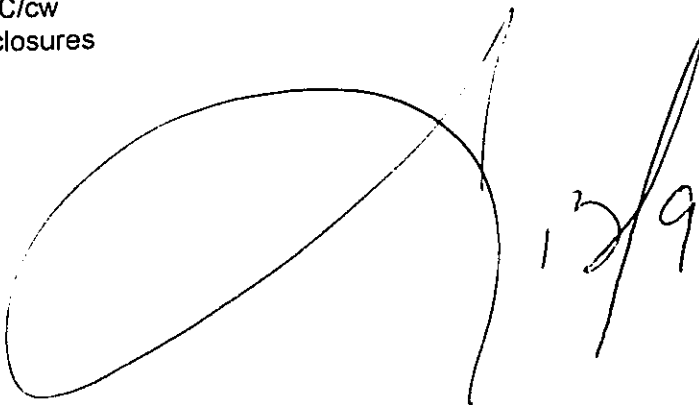
Enclosed is a copy of a certificate of registration issued to Albert N. Miller, promoter of the corporation.

Sincerely,



Howard A. Caplan

HAC/cw
enclosures



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SECRET
TALLAHASSEE, FLORIDA



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

October 10, 1996

ALBERT N. MILLER
ACOUSTICAL CONCEPTS, INC.
P. O. BOX 47995
JACKSONVILLE, FL 32247-7995

The name ATLANTIC COAST FLOORING, INC. has been reserved for 120 days beginning October 10, 1996. The reservation number is R96000004824 and this reservation is **NONRENEWABLE**.

A reservation is not a grant of authority to use the name. It is only a withholding of a name from its availability for use by another. When the proposed document is submitted, the name will **AGAIN** be checked against the records of the Division and if still no conflict exists and all other requirements are fulfilled, the reserved name shall be filed as the entity name.

The Division of Corporations is a ministerial filing office and may not render any legal advice. The Division does not adjudicate the legality of any corporate name or arbitrate disputes between entities. You may wish to review other laws such as common law rights, including rights to a trade name; United States Code, Federal Trademark Act, Section 1051 (Lanham Act); Chapter 495, Florida Statutes, Registration of Trademarks and Service Marks (Florida Trademark Act); and Section 865.09, Florida Statutes (Fictitious Name Act).

If someone else submits the document for filing, it must have a copy of this letter attached.

Should you have any questions regarding this matter, please telephone (904) 488-9000, the Name Availability Section

Tammy Hampton

Letter number: 796A00046100

ARTICLES OF INCORPORATION
OF
ATLANTIC COAST FLOORING, INC.

The undersigned incorporator of these Articles of Incorporation, a natural person competent to contract, hereby presents these Articles for the formation of a for profit corporation under the Business Corporations Act and other laws of the State of Florida.

ARTICLE I

The name of the corporation is Atlantic Coast Flooring, Inc.

ARTICLE II

The general nature of the business that will be transacted by the corporation is any legally permissible activity, including selling and installing custom floors.

To invest the funds of the corporation in real estate, mortgages, stocks, bonds, or any other type of investment, and to own real and personal property necessary for the operation of the corporation's business.

To do all and everything necessary and proper for the accomplishment of any of the purposes or the attaining of any of the objects for the furtherance of any of the purposes enumerated in these Articles of Incorporation or any amendments hereto, and either alone or in association with other corporations, firms, or individuals, to carry on any lawful pursuit necessary or incidental to the accomplishment of the purposes and objects of this corporation.

The foregoing enumeration of objects and purposes shall not be held to limit or restrict in any manner the purposes of this corporation otherwise permitted by law.

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TALLAHASSEE FLORIDA

ARTICLE III

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is ten thousand (10,000) shares of common stock having no par value. The Board of Directors is authorized to issue "Section 1244 Stock" as defined by section 1244 of the Internal Revenue Code.

Shareholders shall not have preemptive rights.

Cumulative voting shall not be permitted.

The shareholders may, by bylaw provision or by shareholders' agreement, impose such restriction(s) on the sale, transfer, or encumbrance of the stock of this corporation, as they may see fit.

ARTICLE IV

This corporation shall exist perpetually.

ARTICLE V

The principal office of the corporation initially shall be at 5105 Phillips Highway, Suite 201, Jacksonville, Florida 32207. The principal office may be moved to any address that the Board of Directors shall choose, provided however that the principal office shall be in the State of Florida. The mailing address of the corporation shall be P.O. Box 47995, Jacksonville, Florida 32247-9995.

ARTICLE VI

The initial number of directors of the corporation shall be two (2). The number of directors may be changed by bylaw adopted by the shareholders, provided however that the number of directors shall never be less than one (1).

ARTICLE VII

The initial Board of Directors shall be:

<u>Name</u>	<u>Address</u>
Albert N. Miller	P.O. Box 47995 Jacksonville, FL 32247-7995
Teresa D. Miller	P.O. Box 47995 Jacksonville, FL 32247-7995
Christopher L. Miller	P.O. Box 47995 Jacksonville, FL 32247-7995

ARTICLE VIII

The name and address of the incorporator and person signing these Article of Incorporation are:

<u>Name</u>	<u>Address</u>
Howard A. Caplan, Attorney, P.A.	3900 Atlantic Blvd. Jacksonville, FL 32207

ARTICLE IX

No contract or other transaction between this corporation and any other corporation shall be affected by the fact that any director of this corporation is interested in or is a director or officer of such other corporation. Every person who may become a director of the corporation is hereby relieved from any liability that might otherwise exist from contracting with this corporation for the benefit of himself or any firm, association, or corporation in which he may be interested in any way.

ARTICLE X

This corporation shall have the power to enter into, for the benefit of its employees, one or more of the following: (1) a pension plan, (2) a profit-sharing plan, (3) a stock bonus plan, (4) a thrift and savings plan, (5) a restricted stock option plan, (6) health insurance plan, or other retirement or incentive compensation plans. This corporation shall have the power

to make loans, secured or unsecured, to its shareholders, providing said shareholders are active employees of the corporation.

ARTICLE XI

The corporation shall indemnify any and all persons who may serve or who have served at any time as directors or officers, or who at the request of the Board of Directors of the corporation may serve or at any time have served as directors or officers of another corporation in which the corporation at such time owned or may own shares of stock or of which it was or may be a creditor, and their respective heirs, administrators, successors, and assigns, against any and all expenses, including amounts paid upon judgments, counsel fees, and amounts paid in settlement (before or after suit is commenced), actually and necessarily incurred by such person(s) in connection with the defense or settlement of any claim, action, suit, or proceeding in which they, or any of them, are made a party, or parties, or which may be asserted against them or any of them, by reason of being or having been directors or officers of the corporation, or of such other corporation except in relation to matters as to which any such director or officer or former director or officer or person shall be adjudged in any action, suit, or proceeding to be liable by his own

negligence or misconduct in the performance of his duty. Such indemnification shall be in addition to any other rights to which those indemnified may be entitled under any law, bylaw, agreement, vote of shareholders, or otherwise, and the corporation shall indemnify any officer or director, or any former officer or director to the fullest extent permitted by law.

ARTICLE XII

These Articles of Incorporation may be amended in the manner provided by the laws of the State of Florida.

ARTICLE XIII

The registered office shall be and the registered agent at that same address are:

Agent

Howard A. Caplan, Attorney, P.A.

Registered Office Address

3900 Atlantic Blvd.
Jacksonville, FL 32207

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation, this 4 day of December, 1996.

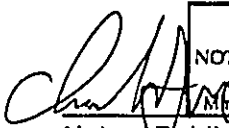

Howard A. Caplan, Attorney, P.A.

STATE OF FLORIDA

COUNTY OF DUVAL

The foregoing Articles of incorporation were executed and acknowledged before me this day by the incorporator, Howard A. Caplan, to me personally known.

WITNESS my hand and seal this 4th day of December, 1996.



OFFICIAL NOTARY SEAL
CHARLES H MASON
NOTARY PUBLIC STATE OF FLORIDA
COMMISSION NO. CC295851
MY COMMISSION EXP. JUNE 20, 1997
Notary Public

My Commission Expires:

ACKNOWLEDGEMENT AND ACCEPTANCE

OF REGISTERED AGENT

Having been named to accept service of process for the above stated corporation, at the place designated in the Articles of Incorporation to which this is attached, I hereby accept to act in this capacity, and agree to comply with the provisions of said law relative to keeping open said office.


Howard A. Caplan, Attorney, P.A.

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SECRETARY OF STATE
TALLAHASSEE FLORIDA