

THE TAX MAN, INC.
1601 BELVEDERE ROAD
SUITE 103 - SOUTH
WEST PALM BEACH, FL 33406
(407) 684-3844; FAX (407) 689-0708

January 27, 1997

P97000010392

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

800002072138--9
-01/29/97--01035--009
*****70.00 *****70.00

Re: ROPER CUSTOM FURNITURE, INC.

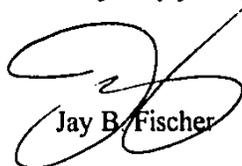
Gentlemen:

Enclosed please find the original and a copy of the Articles of Incorporation for the above captioned corporation, as well as a check in the amount of \$70.00 to cover the cost of filing.

If there are any questions feel free to contact me at the address above or by telephone.

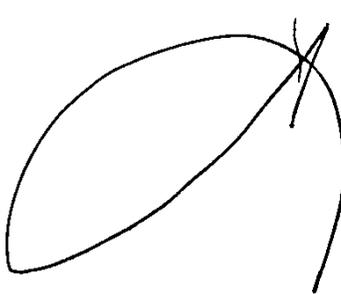
Thank you in advance for your prompt attention to this matter.

Very truly yours,


Jay B. Fischer

JBF/ss

Encl./

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DEPARTMENT OF STATE
TALLAHASSEE, FLORIDA
97 JAN 29 AM 11:56

FILED

ARTICLES OF INCORPORATION

OF

ROPER CUSTOM FURNITURE, INC.

ARTICLE I

NAME

The name of this corporation is **ROPER CUSTOM FURNITURE, INC.**

SECRETARY OF STATE
TALLAHASSEE FLORIDA

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FILED

ARTICLE II

NATURE OF BUSINESS

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

ARTICLE III

CAPITAL STOCK

The maximum number of shares of stock that this Corporation is authorized to have outstanding at any one time is **ONE THOUSAND (1000) SHARES** of common stock having \$1.00 par value.

ARTICLE IV

INITIAL CAPITAL

The amount of capital that this Corporation will begin with is **FIVE HUNDRED (\$500.00) DOLLARS.**

ARTICLE V

TERM OF EXISTENCE

This Corporation shall have perpetual existence.

ARTICLE VI

INITIAL REGISTERED OFFICE AND AGENT

The address in the State of Florida of the principle office of this Corporation is 1814 Edgewater Drive, Boynton Beach, Florida, 33436, and the name of the initial registered agent at this address is Kennrth C. Roper.

ARTICLE VII

INITIAL BOARD OF DIRECTORS

The Corporation shall have one (1) director initially. The number of directors may either be increased or diminished from time to time by the by-laws, but shall never be less than one.

ARTICLE VIII

INITIAL DIRECTORS

Kenneth C. Roper

1814 Edgewater Drive
Boynton Beach Fl, 33436

ARTICLE IX
INCORPORATORS

The name and address of the persons signing these articles of incorporation is:

Kenneth C. Roper

1814 Edgewater Drive
Boynton Beach, Fl 33436

IN WITNESS WHEREOF, the undersigned subscribers have executed these articles of incorporation this 27th day of January, 1997.


Kenneth C. Roper

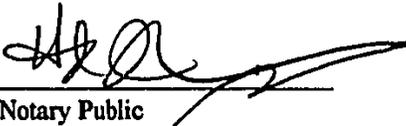
STATE OF FLORIDA

COUNTY OF PALM BEACH

Before me, a notary public authorized to take acknowledgments in the state and county set forth above, personally appeared Kenneth C. Roper, known by me to be the person who executed these article of incorporation.

IN WITNESS THEREOF, I have hereunto set my hand and official seal, in the state and county aforesaid, this 27th day of January, 1997.

{SEAL}


Notary Public



HOWARD I. ANGWITZ
MY COMMISSION # CC300166 EXPIRES
August 2, 1997
BONDED THRU TROY FARM INSURANCE, INC.

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN FLORIDA, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED.

IN COMPLIANCE WITH SECTION 48,091, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED:

FIRST--ROPER CUSTOM FURNITURE, INC.
DESIRES TO ORGANIZE UNDER THE LAWS OF THE STATE OF FLORIDA WITH ITS PRINCIPLE PLACE OF BUSINESS AT THE CITY OF BOYNTON BEACH, PALM BEACH COUNTY, STATE OF FLORIDA, HAS NAMED KENNETH C. ROPER, AT 1814 EDGEWATER DRIVE, CITY OF BOYNTON BEACH, STATE OF FLORIDA AS ITS AGENT TO ACCEPT PROCESS WITHIN FLORIDA.

SIGNED Kenneth C. Roper
TITLE PRESIDENT
DATE JANUARY 27, 1997

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN ACCORDANCE WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES.

SIGNED Kenneth C. Roper
KENNETH C. ROPER
Resident Agent
DATE JANUARY 27, 1997

97 JAN 29 AM 11:56
SECRETARY OF STATE
TALLAHASSEE FLORIDA

FILED