



THE COMPANY CORPORATION

1313 N. Market Street • Wilmington, Delaware 19801-1151 • Telephone: (302) 575-0440 • Fax: (302) 575-1346

December 17, 1997

P97000106716

Bobbi – Electronic Filings
Secretary of State – Florida

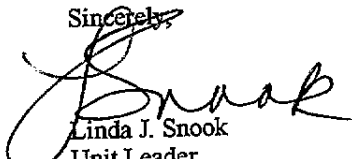
RE: Online filings

Dear Bobbi:

Enclosed are the filings I have been trying to file online with your office since Thursday, December 11, 1997. After speaking with you several times during the week, you told me to send you the documents with payment directly to you for filing.

Please file these documents immediately and return confirmation to my attention. Your prompt response to this matter is appreciated. Thanks for your help.

Sincerely,


Linda J. Snook
Unit Leader
Non-Delaware Filings

:ljs

P/z call me!

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

BC 12/19

**ARTICLES OF INCORPORATION
OF**

International Kitchen & Bath Co.

The undersigned natural person(s), of the age of 21 or more, acting to form a corporation under the corporate laws of the state of Florida do hereby certify the following:

FIRST: The name of the corporation shall be **International Kitchen & Bath Co.**

SECOND: The address of the initial registered office of the corporation is 7360 SW 24th Street, Suite 36, Miami, FL 33155, County of Dade. The name of the registered agent located at said address is Alejandro R. Argimon.

THIRD: The principal address of the corporation is 7360 SW 24th Street, Suite 36, Miami, FL 33155.

FOURTH: The purpose for which this corporation is organized shall be to engage in any lawful act or activity for which corporations may be organized under the Florida Business Corporation Act.

FIFTH: The total authorized stock of this corporation is divided into 100 shares at no par value.

SIXTH: The number of directors constituting the initial board of directors is two, and the name(s) and address(es) who will serve as director(s) until the first annual meeting of shareholders or until their successors are as follows:

Alejandro R. Argimon 7360 SW 24th Street, Suite 36, Miami, FL 33155.

Lourdes Argimon 7360 SW 24th Street, Suite 36, Miami, FL 33155.

SEVENTH: The duration of the corporation is perpetual.

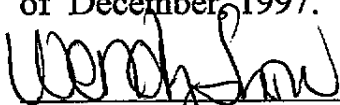
EIGHTH: The name(s) and address(es) of the persons who are to act as incorporator(s) are as follows:

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TALLAHASSEE
SECRETARY OF STATE
FLORIDA

Wendy Snow

c/o The Company Corporation
1313 N. Market Street,
Wilmington, DE 19801.

We (I), the undersigned, being all the incorporators of the corporation identified above, declare that we have examined the foregoing this 9th day of December, 1997.



State of Delaware

County of New Castle

THE FOREGOING instrument was acknowledged and sworn to before me this 9th day of December, 1997 by Wendy Snow.


Notary Public

SUSAN M. GRIFFIN
NOTARY PUBLIC - STATE OF DELAWARE
MY COMMISSION EXPIRES OCT. 6, 2000

This document was prepared by Wendy Snow c/o The Company Corporation 1313 N. Market Street, Wilmington, DE 19801-1151. (302) 575-0440.

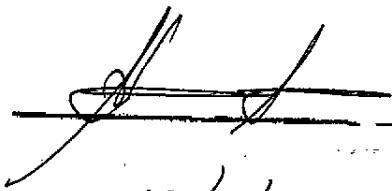
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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

In compliance with Section 43.091, Florida Statutes, the following is submitted:

First, this THE INTERNATIONAL KITCHEN & BATH Co.
desiring to organize under the laws of the State of Florida with its principal
place of business located in the city of MIAMI, State of
Florida, has named ALEJANDRO R. ARSIMÓN located at
7360 SW 24th St. #36
MIAMI, FL 33155 as its agent for service of
process within Florida.

Having been named to accept service of process for the above stated
corporation, at the place designated in this Certificate, I hereby agree to act
in this capacity, and I further agree to comply with the provisions of all
statutes relative to the proper and complete performance of my duties.



12/1/97

Date