



**McCOLLUM,
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LEGAL ASSISTANTS

August 20, 1998

P98000074812

Secretary of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

Re: Bernardo Tile, Inc.

EFFECTIVE DATE
9-1-98

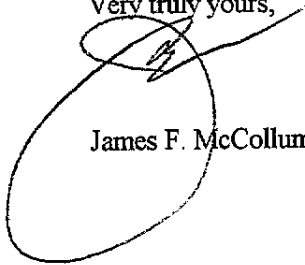
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****122.50 ****122.50

Gentlemen:

Enclosed is the signed original and one signed copy of the Articles of Incorporation for the above named corporation. Both have been subscribed and acknowledged before a notary public. I am also enclosing a check in the amount of \$122.50 to cover the filing fee (\$35.00), certified copy fee (\$52.50) and registered agent designation fee (\$35.00). If you find these documents satisfactory, please place your certificate and endorse your approval on the photocopy and return same to me.

Should you have any questions, please do not hesitate to contact this office.

Very truly yours,


James F. McCollum

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 AUG 24 AM 10:53

JFM/kjb
enclosure(s)

cc: Client
Louis Benevides, C.P.A.

ARTICLES OF INCORPORATION
OF
BERNARDO TILE, INC.

EFFECTIVE DATE
9-1-98

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
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The undersigned, for the purpose of forming a corporation under the Florida Business Corporation Act, does hereby adopt the following Articles of Incorporation:

Article 1. NAME. The name of the corporation is: BERNARDO TILE, INC.

Article 2. DURATION. The duration of the corporation is perpetual.

Article 3. EFFECTIVE DATE. The effective date of this corporation is September 1, 1998.

Article 4. PURPOSE. The purpose for which the corporation is organized is to engage in and transact any lawful business for which corporations may be incorporated under the Florida General Corporation Act. No other purpose limits this general purpose in any way and to do such other things as are incidental to the purposes of the corporation or necessary or desirable in order to accomplish them.

Article 5. CAPITAL STOCK. The aggregate number of shares which the corporation is authorized to issue is 8,000 shares of common stock. Such shares shall be of a single class and shall have a par value of \$1.00 per share.

Article 6. INITIAL REGISTERED OFFICE AND AGENT. The principal address as well as the street address of the initial Registered Office of the corporation is 129 South Commerce Avenue, Sebring, Florida, 33870, and the name of its initial Registered Agent at that address is McCollum, Oberhausen & Tuck, L.L.P.

Article 7. INITIAL BOARD OF DIRECTORS. The number of Directors constituting the initial Board of Directors is two (2). The number of Directors may be increased or decreased from time to time in accordance with the Bylaws but shall never be less than one. The name and address of each initial Director of the corporation is as follows:

NAME OF DIRECTOR	ADDRESS
West Pinion	330 U.S. 27 North Sebring, FL 33870


Marshall Bernardo

330 U.S. 27 North
Sebring, FL 33870

Article 8. INCORPORATORS. The name and address of the Incorporator is James F. McCollum, 129 South Commerce Avenue, Sebring, Florida, 33870.

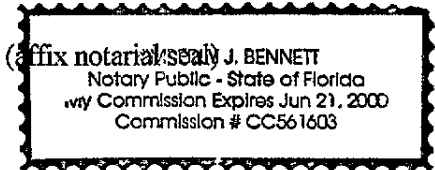
Article 9. AMENDMENT. The corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation or any amendment to them, and any right conferred upon the Shareholders is subject to this reservation.

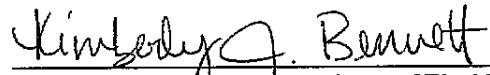
Article 10. ACCEPTANCE BY REGISTERED AGENT. I hereby am familiar with and accept the duties and responsibilities as registered agent for said corporation.



James F. McCollum, Incorporator
State of Florida
County of Highlands

The foregoing instrument was sworn to, subscribed and acknowledged before me on this 19 day of August, 1998, by James F. McCollum,, who is personally known to me.

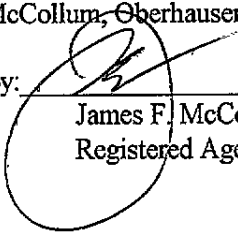




Signature of Notary Public - State of Florida

The undersigned hereby accepts the appointment as Registered Agent of BERNARDO TILE, INC. which is contained in the foregoing Articles of Incorporation.

Dated this 19 day of August, 1998.

McCollum, Oberhausen & Tuck, L.L.P.
By: 

James F. McCollum, Managing Partner
Registered Agent

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