

Gordon M. Kopp
ACCOUNTING, TAXES & ADVISORY SERVICES

P.O. Box 18815
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September 11, 1998

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

FILED
SEP 14 AM 10:35
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

RE: Letter Number: 798A00042627,

700002614957--8
-08/13/98-01064-007
*****70.00 *****70.00

Dear Ms. Carolyn Batten (Document Specialist):

Please see the enclosed original and copy of Articles of Incorporation for: Need A Rag Enterprises, Inc.

We previously paid \$70.00 to cover the filing fees of \$35.00 and Registered Agent designation fees of \$35.00 for a proposed corporation to be named "J & W Enterprises, Inc." However, per your letter dated August 18, 1998, the name "J & W Enterprises, Inc." has already been used.

Please apply the previously paid funds to the new corporation: Need A Rag, Inc.

If you have any questions or require additional information, please contact me at the above number.

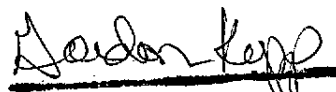
Thank you for your assistance.

Sincerely,


Gordon M. Kopp

Encl.

GMK/kk

 GAVE
AUTHORIZATION BY PHONE TO
CORRECT copy none
DATE 9-15-98
DOC. EXAM. CB

CB
9-15-98
K



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

August 18, 1998

GORDON M. KOPP
P.O. BOX 18815
WEST PALM BEACH, FL 33409

SUBJECT: J & W ENTERPRISES, INC.
Ref. Number: W98000018770

We have received your document for J & W ENTERPRISES, INC. and your check(s) totaling \$70.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity. Simply adding "of Florida" or "Florida" to the end of a name is not acceptable. Please select a new name and make the correction in all appropriate places. One or more words may be added to make the name distinguishable from the one presently on file.

I called and left my name and telephone number but i never received a return call.,

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 487-6930.

Carolyn Batten
Document Specialist

Letter Number: 798A00042627

ARTICLES OF INCORPORATION

WE, THE UNDERSIGNED, hereby associate ourselves together for the purpose of becoming a corporation under the laws of the state of Florida providing for the formation, liability, rights, privileges and immunities of corporations for profit.

ARTICLE I NAME

The name of this corporation shall be as follows:

NEED A RAG ENTERPRISES, INC.

ARTICLE II NATURE OF BUSINESS

This corporation may engage in any 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 time is one thousand (1000) shares of common stock, of one dollar (\$1.00) par value.

ARTICLE IV INITIAL CAPITAL

The amount of capital with which this corporation will begin business will not be less than one hundred (\$100.00) dollars.

ARTICLE V TERM OF EXISTENCE

This corporation is to have perpetual existence.

ARTICLE VI ADDRESS

The initial street address in the State of Florida of the principal office and office of Board of Directors and incorporators shall be as follows:

1125 Broadway
Riviera Beach, FL 33404

The Board of Directors may from time to time move the principal office to any address in the state of Florida.

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ARTICLE VII INITIAL BOARD OF DIRECTORS

This corporation shall have three director(s) initially. The number of Directors may be either increased or decreased by the by-laws adopted by the shareholders but shall never be less than one. The name of and addresses of the initial Director(s) of the Corporation are:

Joanne H. Greenfield
11698 Anhinga Drive
West Palm Beach, FL 33414

William Greenfield
11698 Anhinga Drive
West Palm Beach, FL 33414

Stuart Carver
2919-E North Military Trail #220
West Palm Beach, FL 33409

ARTICLE VIII INCORPORATOR

The name(s) and address(es) of the Incorporators:

Joanne H. Greenfield
11698 Anhinga Drive
West Palm Beach, FL 33414

ARTICLE IX BY-LAWS

The power to adopt, alter, amend or repeal by-laws shall be vested in the Board of Directors and shareholders.

ARTICLE X AMENDMENTS

This corporation reserves the right to amend or repeal and provisions contained in these Articles of Incorporation, or any amendments to them, and any right conferred upon the shareholder is subject to this reservation.

ARTICLE XI SUB CHAPTER S CORPORATION

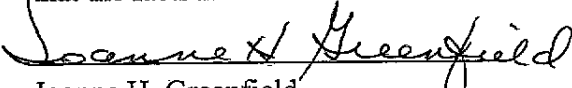
This corporation may elect to become a Sub-Chapter S Corporation as defined by the Internal Revenue Code.

ARTICLE XII REGISTERED AGENT AND OFFICE

The Registered Agent, as listed below with address, hereby accepts said designation by signature below

Joanne H. Greenfield
11698 Anhinga Drive
West Palm Beach, FL 33414

THE UNDERSIGNED, as subscribing incorporator, have hereinto set our hand and seal on August 10, 1998 for the purpose of forming the Corporation under the laws of the State of Florida, and hereto make and file, in the office of the Secretary of the State of Florida, these Articles of Incorporation, and certify that the facts herein stated are true and correct.


Joanne H. Greenfield
INCORPORATOR / REGISTERED AGENT

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TALLAHASSEE, FLORIDA