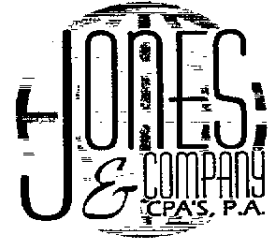


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November 10, 1998

Department of State
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32399

300002687439--7
-11/13/98--01083--010
****122.50 *****78.75

RE: Incorporation of POLY VINYL CONCEPTS, INC.

Dear Sir/Madam:

Please find enclosed the articles of incorporation to be filed for POLY VINYL CONCEPTS, INC. A check for \$122.50 is to be applied to this filing as follows:

\$35.00 Filing Fee
\$35.00 Designation of Registered Agent
\$52.50 Certified Copy

Your prompt attention to this filing is greatly appreciated.

Thank you.

Sincerely,

Patricia Jones, CPA
JONES & COMPANY, CPA'S, P.A.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 NOV 13 AM 10:21

PLEASE RETURN TO:

Patrick Ankelman
9207 Eden Avenue
Hudson, FL 34667

**ARTICLES OF INCORPORATION
OF
POLY VINYL CONCEPTS, INC.**

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 NOV 13 AM 10:21

WE, the undersigned, being desirous of forming a corporation under the provisions of Chapter 607 of the Florida Statutes governing corporations for profit do propose and agree to the following Articles of Incorporation.

ARTICLE I NAME

The name of this corporation shall be POLY VINYL CONCEPTS, INC.

ARTICLE II LOCATION

The address of the registered office of this corporation shall be 9207 Eden Avenue, in the city of Hudson, County of Pasco, Florida 34667. The mailing address of the corporation shall be 9207 Eden Avenue, Hudson, FL 34667. The name of its Registered Agent at that address is Patrick Ankelman.

ARTICLE III PURPOSE

The purpose of this corporation is to engage in any activity or business permitted under the laws of the United States and of this State including but not limited to construction of poly vinyl products.

ARTICLE IV AUTHORIZED STOCK

The total number of shares of stock which this corporation shall have authority to issue is One Thousand (1000) shares which shall consist of One Thousand (1000) shares of common stock at One Dollar (\$1.00) par share.

ARTICLE V INITIAL CAPITAL

This corporation shall begin business with initial capital in the amount of Five Hundred (\$500.00) Dollars.

ARTICLE VI TERM OF EXISTENCE

This corporation shall have perpetual existence, unless dissolved by law.

ARTICLE VII DIRECTORS

The affairs of this corporation shall be managed by a Board of Directors. The total number of Directors shall not be less than two(2), but may be any number in excess thereof.

The Board of Directors, who shall serve until the next election is as follows:

NAME	ADDRESS
Patrick Ankelman	5100 South Shore Drive New Port Richey, FL 34652
John Gavaghan	8158 Bay Shore Drive Seminole, FL 33776

ARTICLE VIII SUBSCRIBERS

The name and address of the subscriber to these Articles is:

NAME	ADDRESS
Patrick Ankelman	5100 South Shore Drive New Port Richey, FL 34652

ARTICLE IX OFFICERS

The officers of this corporation shall be President, Vice President, Secretary and Treasurer and such other officers as may be provided for in the By-Laws. The affairs of the corporation are to be managed by such officers.

The officers shall be elected annually at the official Annual Meeting of the Board of Directors of the corporation, and shall serve for a period of one(1) year or until the election of a successor, or until such time as the officer resigns, or until recalled as provided for in the By-Laws.

The names of the officers, whose addresses above are:

Patrick Ankelman	PRESIDENT
John Gavaghan	VICE PRESIDENT
Virginia Gavaghan	TREASURER
LynElla Ankelman	SECRETARY

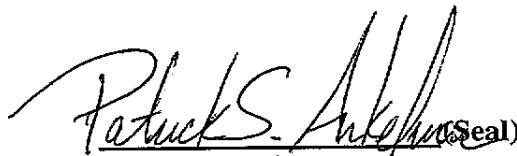
ARTICLE X AMENDMENTS AND BY-LAWS

Section 1. These Articles of Incorporation may be amended at a special meeting of the stockholders called for that purpose by two-thirds vote of those present.

Section 2. By-Laws for the conduct of the business and affairs and the carrying out of the purposes of this corporation may be made, amended, altered, or rescinded by a majority vote of the members of the Board of Directors.

IN WITNESS WHEREOF, the undersigned have subscribed their names and affixed their seals to these Articles of Incorporation this 12 day of NOV, 1998.

Signed, sealed and delivered in the presence of:

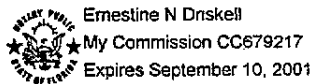

Patrick Ankelman

State of Florida)
County of Pasco) SS

I HEREBY CERTIFY that on this, the 12th day of NOV, 1998 personally appeared before me, the undersigned authority, Patrick Ankelman, to me well known and known to me to be the persons described herein and who executed the foregoing Articles of Incorporation, and who acknowledged the execution to be their free and voluntary act and deed for the purposes therein set forth and expressed.

WITNESS my hand and seal in the State and County aforesaid, the day and year written above.


NOTARY PUBLIC



FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 NOV 13 AM 10:21

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

In pursuance of Chapter 48.091, Florida Statutes, the following is submitted, in compliance with said Act:

First--- That POLY VINYL CONCEPTS, INC. desiring to organize under the laws of the State of Florida, with its principle office, as designated in the Articles of Incorporation as City of Hudson, County of Pasco, State of Florida, has named Patrick Ankelman, located at 9207 Eden Avenue, Hudson, FL 34667, as its agent to accept service of process with this State.


Patrick Ankelman

Having been named to accept service of process for the above stated corporation, at place designated in this certificate, I hereby accept to act in this capacity, and agree to comply with the provision of said Act relative to keeping open said office.


Patrick Ankelman
REGISTERED AGENT