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BOBBIE SURLES
ACCOUNTING & TAX SERVICE

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March 26, 1998

Florida Dept. Of State
Division Of Corporations
P.O. Box 6327
Tallahassee, FL. 32314

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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Enclosed are the Articles Of Incorporation for MISSISSIPPI COTTON APPAREL, INC. Business activity will begin on April 1, 1999. Also enclosed is a check in the amount of \$70 for the filing fee and designation of registered agent. Please process and assign a document number and send the filed, time stamped, and dated articles to Vernon McCoy at 11585 U.S.Hwy 1, Ste.305, North Palm Beach, FL 33410.

My firm has assisted this client in completing all the paperwork necessary to establish this corporation. We filed the IRS Form SS-4 to get an EIN assigned, and Form 2553 to elect S Corporation status for the year beginning April 1, 1999.

If you have any questions please contact Bobbie Surles at (561) 753-6884.

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Best Regards,



Bobbie Surles, Accountant

F. CHESSEMAN JUL 9 1999

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 1: NAME OF BUSINESS

The name of the corporation shall be as follows:

MISSISSIPPI COTTON APPAREL, INC.

ARTICLE II: NATURE OF BUSINESS

This corporation may engage in any activity or business permitted under the laws of the United States and of 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 (1,000) 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 thousand (\$1,000.00) dollars.

ARTICLE V : TERM OF EXISTENCE

This corporation is to have perpetual existence.

ARTICLE VI : ADDRESS OF BUSINESS

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

11585 U.S. HWY. 1, Ste. # 305
North Palm Beach, Florida 33410

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

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ARTICLE VII : INITIAL BOARD OF DIRECTORS

This corporation shall have a two directors 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 and addresses of the initial Director(s) of the Corporation are:

Vernon L. McCoy and Jackie R. McCoy
11585 U.S.Hwy. 1, Ste.305
North Palm Beach, FL. 33410

ARTICLE VIII : ADDRESS OF INCORPORATOR

The name and address of the Incorporator(s) is:

Vernon L. McCoy
11585 U.S. Hwy. 1, Ste. 305
North Palm Beach, FL. 33410

ARTICLE IX : BY-LAWS OF CORPORATION

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 any provisions contained in the Articles of incorporation, or any amendments to them, and any right conferred upon the shareholder is subject to this reservation.

ARTICLE XI : S CORPORATION ELECTION

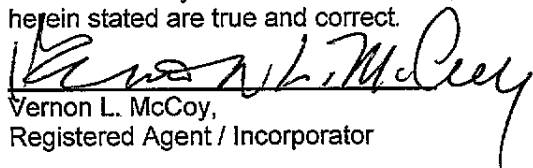
This corporation may elect to become an S Corporation as defined by the Internal Revenue Code by properly filing Internal Revenue Service Form 2553, Election By A Small Corporation.

ARTICLE XII : REGISTERED AGENT AND OFFICE

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

Vernon L. McCoy
11585 U.S. Hwy. 1, Ste.305
North Palm Beach, FL. 33410

THE UNDERSIGNED, as subscribing Incorporator and Registered Agent have hereto set my hand and seal on March 23, 1999, for the purpose of forming this Corporation, with an effective date of April 1, 1999 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.


Vernon L. McCoy,
Registered Agent / Incorporator

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