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Cary E. Klein
Stuart B. Klein*

*Also Admitted in New York & Ohio

April 20, 1998

Secretary of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

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-04/24/98--01123--004
****122.50 ****122.50

Re: Articles of Incorporation: THE JAY COMPANY, INC., a Florida for profit corporation

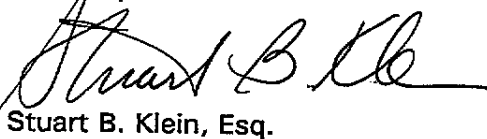
Dear Sir:

Enclosed please find the original and one copy of the Articles of Incorporation for the above named Florida corporation, and a check in the amount of \$122.50 representing payment of the following:

Filing Fee	\$35.00
Certified Copy of the Articles	\$52.50
Filing Fee for Registered Agent	\$35.00

Please file the enclosed Articles of Incorporation and return a certified copy to this office. Also enclosed is the Designation of Registered Agent form pursuant to 48.091, Florida Statutes.

Sincerely,


Stuart B. Klein, Esq.

SBK:clw

Enclosures

CERTIFIED MAIL

F. CHESSE

MAY 11 1998

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

98 MAY -7 AM 7:31

FILED

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FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

April 28, 1998

STUART B KLEIN ESQUIRE
1551 FORUM PLACE STE 400B
WEST PALM BEACH, FL 33401

SUBJECT: THE JAY COMPANY
Ref. Number: W98000009393

FILED
68 MAY - 7 AM 7:31
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

We have received your document for THE JAY COMPANY and your check(s) totaling \$122.50. 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.

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) 487-6904.

Freida Chesser
Corporate Specialist

Letter Number: 898A00022824

ARTICLES OF INCORPORATION

OF

JAYE AND COMPANY, INC.

FILED:
98 MAY -7 AM 7:31
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I

The name of the corporation is JAYE AND COMPANY, INC. The principle office and mailing address is:

**5700 High Flyer Road South
Palm Beach Gardens, Florida 33418**

ARTICLE II

The general nature of the business to be transacted by this corporation is to engage in any and all business permitted under the laws of the State of Florida.

ARTICLE III

The corporation shall have perpetual existence.

ARTICLE IV

The maximum number of shares of stock that this corporation is authorized to issue and have outstanding at any one time is 10,000 shares of .10 cents of voting common stock.

ARTICLE V

The Registered Agent and street address of the initial Registered Office of this corporation in the State of Florida shall be:

**Stuart B. Klein, Esq.
1551 Forum Place, Suite 400B
West Palm Beach, FL 33401**

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

ARTICLE VI

This corporation shall have one (2) directors initially. The number of Directors may be changed from time to time by the By-Laws but shall not be less than two (2). The names and addresses of the persons who are to serve as members of the initial Board of Directors are:

Janis Jones Talley
5700 High Flyer Road South
Palm Beach Gardens, FL 33418

Amos Talley
5700 High Flyer Road South
Palm Beach Gardens, FL 33418

ARTICLE VII

The name and address of the person signing these Articles of Incorporation as the Incorporator are:

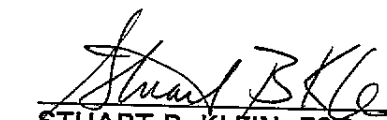
Stuart B. Klein, Esq.
1551 Forum Place, Suite 400B
West Palm Beach, FL 33401

ARTICLE VIII

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by the Board of Directors to the shareholders and approved at a shareholders' meeting by at least a majority of the shareholders entitled to vote, unless all of the directors and all of the shareholders sign a written agreement manifesting their intention that a certain amendment

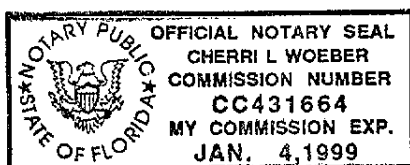
of these Articles of Incorporation be made.

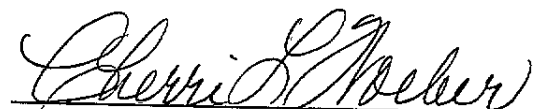
IN WITNESS WHEREOF, the undersigned, as Incorporator, has executed the foregoing Articles of Incorporation on the 4th day of May, 1998.


STUART B. KLEIN, ESQ.

STATE OF FLORIDA
COUNTY OF PALM BEACH

BEFORE ME, a Notary Public, personally appeared STUART B. KLEIN, ESQ., to me known to be the person described as Incorporator and who executed the foregoing Articles of Incorporation, and acknowledged before me that he subscribed these Articles of Incorporation on this 4th day of May, 1998.




Notary Public
Name: Cherri L. Woerber

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

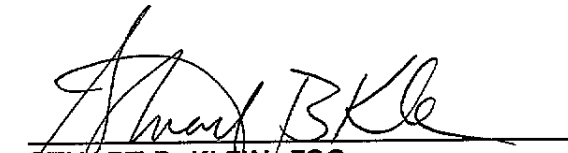
In compliance with Section 48.091, Florida Statutes, the following is submitted:

That JAYE AND COMPANY, INC., desiring to organize under the laws of the State of Florida, with its principal office at the County of Palm Beach, State of Florida, has named Stuart B. Klein, Esq., of 1551 Forum Place, Suite 400B, West Palm Beach, Florida 33401, as its agent to accept service of process within this State.

ACKNOWLEDGMENT:

Having been named to accept service of process for the above-named corporation at the place designated in this certificate, the undersigned agrees to act in this capacity, and agrees to comply with the provisions of Florida law relative to keeping the designated office open.

DATED this 4th day of May, 1998.


STUART B. KLEIN, ESQ.
Registered Agent

ACCEPTANCE OF APPOINTMENT AS REGISTERED AGENT

Having been named as statutory registered agent for JAYE AND COMPANY, INC., a Florida corporation (the "Corporation"), I hereby agree to act in that capacity, and, on behalf of the Corporation, to accept service of process for the Corporation and to comply with any and all statutes relative to the complete and proper performance of the duties of registered agent.

REGISTERED AGENT:

Stuart B. Klein
STUART B. KLEIN, ESQ.

Date: 5/4/98

STATE OF FLORIDA
COUNTY OF PALM BEACH

BEFORE ME, the undersigned officer, a Notary Public authorized to administer oaths and to take acknowledgments in and for the State and County set forth above, personally appeared Stuart B. Klein, known to me and known by me to be the person named in the foregoing Affidavit of Acceptance of Appointment as Registered Agent, and he acknowledged to me and before me that he agrees to act in the capacity of the registered agent of JAYE AND COMPANY, INC., a Florida corporation.

IN WITNESS WHEREOF, I have set my hand and affixed my official seal in the State and County aforesaid, this 4th day of May, 1998.

Cherri L. Weber
Notary Public

Name: Cherri L. Weber

FILED
98 MAY -7 AM 7:31
TALLAHASSEE, FLORIDA
SECRETARY OF STATE