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SIDER & KRON, P. A.
150 East Boca Raton Road
Boca Raton, Florida 33432

* DONALD C. SIDER
** DAVID P. KRON

TELEPHONE: (561) 391-1100
FAX: (561) 391-2801

May 29, 2002

* Florida Board Certified Wills, Trusts
and Estates
* Member of Florida and Illinois Bars
** Master of Laws in Estate Planning

FEDERAL EXPRESS (850-245-6052)

Division of Corporations
Florida Department of State
409 E. Gaines Street
Tallahassee, Florida 32314

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-05/30/02--01047--017
*****78.75 *****78.75

Re: Articles of Incorporation for J.W. Panache, Inc.

Dear Sir or Madam:

Enclosed are the following:

1. Articles of Incorporation for the above referenced corporation; and
2. A check in the amount of \$78.75 for processing of same.

Please:

1. File these Articles of Incorporation; and
2. Return a certified copy of the original filed document to the undersigned in the enclosed self-addressed, postage paid return envelope.

Thank you for your attention to this matter. If you should have any questions, Please do not hesitate to contact me.

Very truly yours,


David P. Kron

DCS/lbm
Enclosure
cc: Mr. Arthur Jacoby w/enclosures
re.c.file articles of incorporation.wpd

FILED
2002 MAY 30 AM 9:50
SECRETARY OF STATE
TALLAHASSEE FLORIDA

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2002 MAY 30 AM 9: 50

SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLES OF INCORPORATION

OF

J. W. PANACHE, INC.

The undersigned, acting as incorporator, signs the following Articles of Incorporation for the purpose of forming a corporation under the laws of the State of Florida.

ARTICLE I

The name of the corporation shall be:

J. W. PANACHE, INC.

ARTICLE II

The existence of the corporation shall commence upon the filing of these Articles of Incorporation by the Department of State and shall be perpetual.

ARTICLE III

The corporation may engage in any and all businesses and activities permitted by the laws of the State of Florida. The corporation shall have all of the powers vested in a corporation organized under and existing by virtue of such laws.

ARTICLE IV

The maximum number of shares which the corporation shall have authority to issue shall be 1,000 shares of common stock with a par value of \$1.00 per share.

All of said shares shall have equal preferences, limitations and relative rights, including rights to distribution and liquidation proceeds.

ARTICLE V

The initial registered agent and street address of the initial registered office of the corporation shall be:

c/o David P. Kron
150 East Boca Raton Road
Boca Raton, Florida 33432

ARTICLE VI

This corporation shall have two (2) directors initially. The name and address of the initial directors of the corporation, who shall hold office until their successors are elected and qualified or until their earlier resignation or removal from office is:

Arthur Jacoby
701 E. Camino Real, #11C
Boca Raton, FL 33432

Judith Barbara Jacoby
701 E. Camino Real, #11C
Boca Raton, FL 33432

The number of directors may be increased or decreased from time to time pursuant to the By-Laws of the corporation, but shall not be less than one.

ARTICLE VII

The name and address of the incorporator of the corporation is:

David P. Kron
150 East Boca Raton Road
Boca Raton, Florida 33432

ARTICLE VIII


The mailing address of the corporation is:

150 East Boca Raton Road
Boca Raton, Florida 33432

ARTICLE IX- SPECIAL PROVISION

This corporation shall be organized to comply with the provisions of Subchapter S of the Internal Revenue code, 26 U.S.C. 1361 et. seq., and shall take all actions necessary to obtain and maintain its status as an S corporation as defined therein.

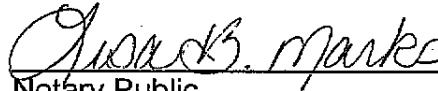
Executed at Boca Raton, Florida, this 28th day of May, 2002.



DAVID P. KRON, Incorporator

STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me this 28th day of May, 2002, by DAVID P. KRON. He is personally known to me and did not take an oath.



Notary Public
(SEAL)

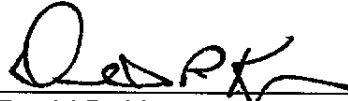


Lisa B. Marks
MY COMMISSION # CC944169 EXPIRES
July 23, 2004
BONDED THRU TROY PAUL INSURANCE, INC.

ACCEPTANCE BY REGISTERED AGENT

Having been appointed the registered agent of J. W. PANACHE, INC., the undersigned accepts such appointment and agrees to act in such capacity.

Dated this 28th day of May, 2002.



David P. Kron, Registered Agent

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2002 MAY 30 AM 9:50

SECRETARY OF STATE
TALLAHASSEE FLORIDA