

PT50000 38536

MICHAEL D. ELKIN
3200 NORTH 46 AVENUE
HOLLYWOOD, FLORIDA 33021

May 8, 1995

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

RECORDED 143717
-05215295--010891--0001
*****122.50 *****122.50

Re: Lipton Sales and Management, Inc.

Gentlemen:

Enclosed please find the original and one copy of Articles of Incorporation, together with my check in the amount of \$ 122.50.

This represents the cost of the Filing Fees, Certified Copy of Articles of Incorporation and fee for Registered Agent Designation for the above named corporation.

Very truly yours,

Michael Elkin

Michael D. Elkin

Lipton Sales and Management, Inc.
(name of corporation)

MAILING ADDRESS OF CORPORATION

3200 North 46 Avenue		
Hollywood	FLORIDA	33021
TELEPHONE		
(305)	981 - 5915	
Area Code	Number	Ext.

5/16/95
Z

ARTICLES OF INCORPORATION
of

Lipton Sales and Management, Inc.
(name of corporation)

The undersigned subscriber(s) to these Articles of Incorporation, natural person(s) competent to contract, hereby form a corporation under the laws of the State of Florida.

ARTICLE I - CORPORATE NAME

The name of the corporation is:
Lipton Sales and Management, Inc.

ARTICLE II - DURATION

This corporation shall exist perpetually unless dissolved according to Florida law.

ARTICLE III - PURPOSE

The corporation is organized for the purpose of engaging in any activities or business permitted under the laws of the United States and the State of Florida.

ARTICLE IV - CAPITAL STOCK

The corporation is authorized to issue five hundred shares (500) of one Dollar(s) (\$1.00) par value Common Stock, which shall be designated "Common Shares."

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The principal office, if known, or the mailing address of the corporation is:

NAME	Lipton Sales and Management, Inc.		
ADDRESS	3200 North 46 Avenue		
CITY	Hollywood	FLORIDA	ZIP 33021

The name and street address of the Initial Registered Agent of this Corporation is:

NAME	Michael D. Elkin		
ADDRESS	3200 North 46 Avenue		
CITY	Hollywood	FLORIDA	ZIP 33021

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have one (1) director initially. The number of directors may be either increased or diminished from time to time by the By-Laws, but shall never be less than one (1) the names and addresses of the initial directors of the corporation are as follows:

NAME	Mark Lipton		
ADDRESS	650 Verona Place		
CITY	Fort Lauderdale	FLORIDA	ZIP 33326
NAME			
ADDRESS			
CITY		FLORIDA	ZIP

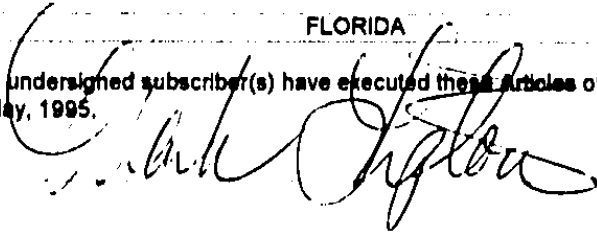
COPY TO MI 9-45
SECRET
ALL INFORMATION CONTAINED
HEREIN IS UNCLASSIFIED

ARTICLE VII - INCORPORATORS

The names and addresses of the incorporators signing these Articles of Incorp. are as follows:

NAME	Mark Lipton			
ADDRESS	650 Verona Place			
CITY	Miami	FLORIDA	ZIP	33326
NAME				
ADDRESS				
CITY	Miami	FLORIDA	ZIP	

IN WITNESS WHEREOF, the undersigned subscriber(s) have executed these Articles of Incorporation this 8th day of May, 1995.



(Seal)

(Seal)

(Seal)

STATE OF FLORIDA)
 SS
COUNTY OF Broward)

before me, a Notary Public authorized to take acknowledgements in the State and County set forth above personally appeared

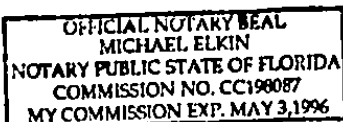
known to me and known to be the person(s) who executed the foregoing Articles of Incorporation, and who acknowledged before me that he executed these Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal, in the State and County aforesaid, this 8th day of May, 1995 .

(Notary Seal)


(Notary Public, State of Florida at Large)

My Commission expires: 5/3/96



**CERTIFICATE AND ACKNOWLEDGEMENT
OF REGISTERED AGENT**

**CERTIFICATE OF REGISTERED AGENT
OF**

Lipton Sales and Management, Inc.
(name of corporation)

Pursuant to Florida Statutes Sections 48.091 and 607.0501, the following is submitted:
The above corporation, desiring to organize under the laws of the State of Florida with its
registered office as indicated in the Articles of Incorporation

at 3200 North 46 Avenue
Hollywood Florida 33021

has named Michael D. Elkin

located at the aforesaid address, as its Registered Agent to accept service of process
within this state.

ACKNOWLEDGEMENT

Having been named as Registered Agent to accept service of process for the above stated
corporation at the place designated in this certificate, and being familiar with the obligations
of that position, I hereby accept to act in this capacity, and agree to comply with the provisions
of Florida law in keeping open said office.

Michael Elkin
(registered agent)

RECEIVED
JULY 15 1975
ALLIANCE FOR FLORIDA