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6/19/95

FLORIDA DIVISION OF CORPORATIONS
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TO: DIVISION OF CORPORATIONS

FROM: ACR INDUSTRIES, INC.

DEPARTMENT OF STATE

64 NW 11TH ST

STATE OF FLORIDA

409 EAST GAINES STREET

TALLAHASSEE, FL 32399

MIAMI FL 33138-2890339-

CONTACT: LYNN FRIEDMAN

PHONE: (305) 358-2571

FAX: (305) 358-7832

FAX: (904) 922-4000

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DOCUMENT TYPE: FLORIDA PROFIT CORPORATION OR P.A.

NAME: J & A SPORTS, INC.

FAX AUDIT NUMBER: H9500006824

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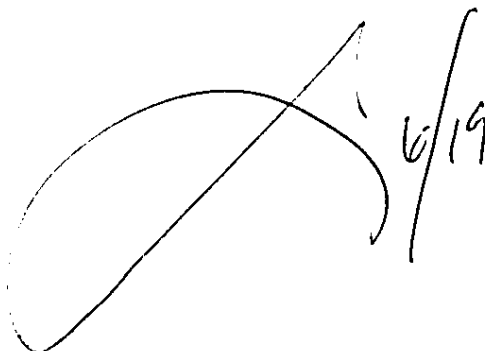
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FAX

145-06824

ARTICLES OF INCORPORATION

of J & A SPORTS, INC.

a CORPORATION FOR PROFIT formed under the Florida General Corporation Act.

Article 1: Name of the Corporation: J & A SPORTS, INC.

Address of the Corporation: 20769 SWUG CREEK COURT
BOCA RATON, FL 33498

Article 2: DURATION: Term of existence of the corporation is perpetual.

Article 3: PURPOSE: The Corporation may transact any and all lawful business for which corporation may be incorporated under the Laws of the UNITED STATES and the STATE OF FLORIDA.

Article 4: CAPITAL STOCK: The number of shares which the corporation has authorized to be outstanding at any one time is 1,000.

PAR VALUE NO (Information about PAR VALUE is not required but may be included).

Article 5: REGISTERED OFFICE: The street address of the initial registered office of the corporation shall be:

20769 SWUG CREEK COURT, BOCA RATON, FL 33498

and the name of the initial registered agent at such address is STANLEY BERKOVITZ

I am familiar with and hereby accept the duties and responsibilities as registered agent for said corporation


Signature of Registered Agent
STANLEY BERKOVITZ

6/19/95
Date

Article 6: The board of directors are as follows:

The name and address of the initial Director: (All persons listed after the first are additional directors)

1. STANLEY BERKOVITZ

20769 SWUG CREEK COURT

BOCA RATON, FL 33498

Article 7: The Name and address of the incorporator is:

STANLEY BERKOVITZ

20769 SWUG CREEK COURT, BOCA RATON, FL 33498

In witness whereof I have subscribed my name



Signature of Incorporator
STANLEY BERKOVITZ

145-06824
ACE INDUSTRIES, INC.
54 NW 11th Street
Miami, FL 33136