

P95000055150
(SAMPLE LETTER OF TRANSMITTAL)

Date

July 8, 1995

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

000001535550
-07/12/95--01032--007
****122.50 ****122.50

Re: J.F.G. Inc.
(name of corporation)

Gentlemen:

Enclosed please find the original and one copy of the 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,

Jewel Gutkin

Jewel Gutkin
(individual's name)

J.F.G., Inc.

(name of corporation)

FILED
95 JUL 12 AM 7:13
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

MAILING ADDRESS OF CORPORATION		
4030 N.W. 120th Way		
Sunrise, Florida 33323		
PHONE		
(305)	749-6029	
Area Code	Number	Ext.

1 B. RECORDED JUL 18 1995

ARTICLES OF INCORPORATION

of

J.F.G., 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:

J.F.G., 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 street address of the Initial Registered Agent office and the name of the Initial Registered Agent at that office is:

NAME	Jewel Gutkin
ADDRESS	Jewel-Gutkin 4030 N.W. 120th Way
CITY	Sunrise
FLORIDA	ZIP 33323

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

NAME	J.F.G., Inc.
ADDRESS	4030 N.W. 120th Way
CITY	Sunrise
FLORIDA	ZIP 33323

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have Two (2) directors 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 director(s) of the corporation are as follows:

NAME	Fred M. Gutkin
ADDRESS	4030 N.W. 120th Way
CITY	Sunrise
STATE	Florida
ZIP	33323
NAME	Jewel Gutkin
ADDRESS	4030 N.W. 120th Way
CITY	Sunrise
STATE	Florida
ZIP	33323
NAME	
ADDRESS	
CITY	
STATE	
ZIP	

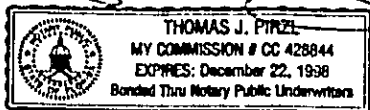
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TALLAHASSEE, FLORIDA

ARTICLE VII - INCORPORATORS

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

NAME	Fred M. Gutkin		
ADDRESS	4030 N.W. 120th Way		
CITY	Sunrise	STATE Florida	ZIP 33323
NAME	Jewel Gutkin		
ADDRESS	4030 N.W. 120th Way		
CITY	Sunrise	STATE Florida	ZIP 33323
NAME			
ADDRESS			
CITY		STATE	ZIP

IN WITNESS WHEREOF, the undersigned subscriber(s) have executed these Articles of Incorporation this 10th day of July, 1995.



Fred M. Gutkin (Seal)
Jewel Gutkin (Seal)
 _____ (Seal)

CERTIFICATE AND ACKNOWLEDGEMENT
OF REGISTERED AGENT

CERTIFICATE OF REGISTERED AGENT
OF

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95 JUL 12 AM 7:13
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

J.I.G., 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 4130 N.W. 120th Way
Sunrise, Florida 33323

has named Jewel Gutkin
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.

Jewel Gutkin
(registered agent)