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GLASSBERG & GLASSBERG, P.A.

1450 MADRUGA AVENUE
SUITE 302
CORAL GABLES, FLORIDA 33146

DAVID M. GLASSBERG
JUDITH GLASSBERG
DAVID E. NICHOLS

OF COUNSEL:
JUDITH W. WILSON
JUDITH W. WILSON
JUDITH W. WILSON
GARY M. WILSON

January 8, 1996

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

RE: PHIL-AL CORPORATION

Gentlemen:

Enclosed please find two copies of the Articles of Incorporation for PHIL-AL CORPORATION. Also, enclosed please find our check in the amount of ONE HUNDRED TWENTY-TWO AND 50/100 DOLLARS (\$122.50) made payable to the Secretary of State for filing fees of the above mentioned corporation. I have enclosed a self-addressed stamped envelope for the return of a certified copy of the Articles of Incorporation.

Should you have any questions with regard to the foregoing, please contact the undersigned at (305) 669-9535.

Very truly yours,

David M. Glassberg

DMG/lr
enclosures

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SECRET
TALLAHASSEE, FLORIDA

(073) 669-9535
FAX (873) 669-9535

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JD

**ARTICLES OF INCORPORATION
FOR
PHIL-AL CORPORATION**

ARTICLE I

The name of the corporation is: PHIL-AL CORPORATION the
mailing address of the corporation is: 1450 Madruga Avenue, Suite
302, Coral Gables, FL 33146.

ARTICLE II

The duration of the corporation shall be perpetual. The date
and time of the commencement of the corporate existence of the
corporation shall be upon filing these Articles of Incorporation
with the Secretary of State of Florida.

ARTICLE III

The nature of the business and the objects and purposes to be
transacted, promoted or carried on by the corporation are to engage
in any lawful act, activity or business for which corporations may
be organized under the laws of the United States of America and of
the State of Florida. Additionally, this corporation shall have
all of the powers vested in a corporation organized under and
existing by virtue of the laws of the State of Florida.

ARTICLE IV

The aggregate number of shares which the corporation is
authorized to issue and have outstanding at any time is 100,000
common shares. Such 100,000 common shares shall consist of one
class only having a par value of \$.01 per share.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA
JUN 18 AM 8:49

ARTICLE V

The street address of the initial registered office of the corporation is 1450 Madruga Avenue, Suite 302, Coral Gables, FL 33146. The name of the corporation's initial registered agent at said address is BARRY LEBOWITZ.

ARTICLE VI

The number of directors constituting the initial Board of Directors shall be one (1). The name and street address of the initial member of the Board of Directors is:

BARRY LEBOWITZ
1450 Madruga Avenue, Suite 302
Coral Gables, FL 33146

The number of Directors may be increased or diminished from time to time by Bylaws adopted by either the Shareholders or the Directors, but shall never be less than such number as required by the laws of the State of Florida.

ARTICLE VII

The name and street address of the incorporator is:

BARRY LEBOWITZ
1450 Madruga Avenue, Suite 302
Coral Gables, FL 33146

ARTICLE VIII

No contract or other transaction between this corporation and one or more of its directors, officers and/or shareholders or any other corporation, firm, association or entity in which one or more of its directors, officers and/or shareholders are directors, officers, shareholders or are financially interested shall be either void or voidable because of such relationship or interest,

because such director or directors are present at the meeting of the board of directors or a committee thereof which authorizes, approves or ratifies such contract or transaction, or because his or their votes are counted for such purpose, if:

(a) The fact of such relationship or interest is disclosed or known to the board of directors or committee which authorizes, approves or ratifies the contract or transaction by a vote or consent sufficient for the purpose without counting the votes or consents of such interested directors; or

(b) The fact of such relationship or interest is disclosed or known to the shareholders entitled to vote and they authorize, approve or ratify such contract or transaction by vote or written consent; or

(c) The contract or transaction is fair and reasonable as the corporation at the time it is authorized by the board, a committee thereof or the shareholders.

ARTICLE IX

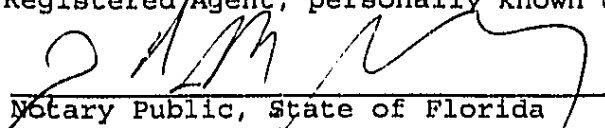
These Articles of Incorporation may be amended in the manner provided by Florida law.

IN WITNESS WHEREOF the undersigned has caused these Articles of Incorporation to be executed at Miami, Florida this 8th day of January, 1996.

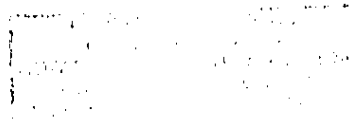

BARRY LEBOWITZ, Incorporator and
Registered Agent

STATE OF FLORIDA)
) SS:
COUNTY OF DADE)

The foregoing Articles of Incorporation were sworn to, subscribed and acknowledged before me this 8th day of January, 1996, by BARRY LEBOWITZ, as Incorporator and Registered Agent, personally known to me.


Notary Public, State of Florida

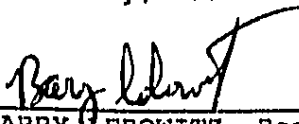
My Commission Expires:



ACCEPTANCE OF REGISTERED AGENT

Having been designated registered agent for PHILAL CORPORATION, a corporation to be organized under the laws of the State of Florida, the undersigned hereby accepts such appointment and the obligations of that position and represents that the undersigned is familiar with the obligations of that position.

IN WITNESS WHEREOF, the undersigned has executed this Acceptance this 8th day of January, 1996.



BARRY LEBOWITZ, Registered Agent

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