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March 1, 1996

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Michael A. Lampert*
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Luther A. Zaretsky**
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and District of Columbia
**Also Admitted in New York

Richard P. Zaretsky
(Board Certified Real Estate Lawyer)
.....
William David Newman, Jr., P.A.

Secretary of State
Division of Corporations
409 E. Gaines Street
Tallahassee, Florida 32399

Re: 18 HENS & A ROOSTER, INC.

500001731525
-03/04/96--01121--013
*****122.50 *****122.50

Dear Sir/Madam:

Enclosed please find two original Articles of Incorporation for the above named corporation and our check no. 994 in the amount of \$122.50 for filing fees. Please return a certified original to our office.

Very truly yours,

RICHARD P. ZARETSKY, P.A.

Richard P. Zaretsky
Richard P. Zaretsky
by dlc

rpz/de
Enclosures

SECRETARY OF STATE
TALLAHASSEE, FLORIDA
96 MAR -4 PM 12:13

GB 3/6/96

ARTICLES OF INCORPORATION OF
13 HENS & A ROOSTER, INC.

FILED
96 MAR -4 PM 4:16

STATE OF FLORIDA
TALLAHASSEE

The undersigned, for the purpose of forming a corporation under the Florida General Corporation Act, does hereby adopt the following Articles of Incorporation:

ARTICLE ONE

The name of the Corporation is 13 HENS & A ROOSTER, INC.

ARTICLE TWO

The duration of the Corporation is perpetual.

ARTICLE THREE

The general purposes for which the Corporation is organized are:

1. To engage in the business of financing both within and without the State of Florida, and to furnish whatever other services in relation thereto the Board of Directors deems advisable and not limited to the buying and selling of inventory, machinery, real estate, the leasing of each of the above, or any other item of trade, including securities, notes, bonds, and instruments of franchise so long as the same does not conflict with the Florida General Corporation Act.

2. To lend money to and to use it to credit to assist, its officers and employees in accordance with Florida Statute Section 607.141. To purchase, take, receive, subscribe for, or otherwise acquire, own, hold, vote, use, employ, sell, mortgage, lend, pledge or otherwise dispose of and otherwise use and deal in and with shares or other interests in, or direct or indirect obligations of the United States or of any other government,

state, territory, governmental district or municipality, or of any instrumentality thereof.

3. To conduct its business, carry on its operations, and have offices and exercise the powers granted by this act within or without this State. To transact any other lawful business for which the corporation may be incorporated under the Florida General Corporation Act or engage in any other trade or business which may be in the opinion of the Board of Directors of the Corporation, be advantageously carried on in connection with or auxiliary to the foregoing business.

ARTICLE FOUR

1. The aggregate number of shares which the Corporation is authorized to issue is ten thousand (10,000). Such shares shall be of a single class, and shall have a par value of one dollar.

2. No preferences, limitations or relative rights, other than those provided by law, shall exist in respect of any of the shares of the Corporation or any of the holders thereof.

ARTICLE FIVE

The street address of the initial registered office of the Corporation is 1655 Palm Beach Lakes Boulevard, Suite 900, West Palm Beach, Florida 33401. The name of its initial registered agent at such address is Richard P. Zaretsky.

ARTICLE SIX

The street address of the corporation's principal office is:

4360 Northlake Boulevard, Suite 201
Palm Beach Gardens, Florida 33410

ARTICLE SEVEN

The number of directors constituting the initial Board of Directors of the Corporation is one. The name and address of each person who is to serve as a member of the initial Board of Directors is:

Toby Lewis

4242 Larch Avenue
Palm Beach Gardens FL 33418

ARTICLE EIGHT

The name and address of each incorporator is:

Richard P. Zaretsky

1655 Palm Beach Lakes Blvd.
Suite 900
West Palm Beach, FL 33401

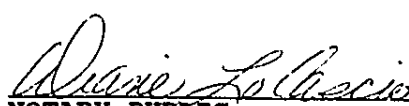
EXECUTED by the undersigned at West Palm Beach, Florida this
5th day of February 1996.



RICHARD P. ZARETSKY, Incorporator

State of Florida)
County of Palm Beach)

The foregoing instrument was acknowledged before me this 5th
day of February 1996, by RICHARD P. ZARETSKY, who is personally
known to me.



NOTARY PUBLIC
Commission Expires:



ACCEPTANCE OF DESIGNATION

I, RICHARD P. ZARETSKY, hereby accept the designation of
registered agent for 18 HENS & A ROOSTER, INC.



Registered Agent

FILED
96 MAR -4 PM 4:14
CLERK OF STATE
TALLAHASSEE FLORIDA

P96000020058

PRACTICAL HI-FI U.S.A., INC.
201 N. Ocean Blvd, # 509, Pompano Beach, FL 33062

July 1st 1997.

Florida Department of State,
Division of Corporations,
PO Box 6327, Tallahassee, FL 32314.

RE: Articles of Amendment for Practical Hi-Fi U.S.A., Inc.

000002231310--0
-07/07/97--01108--005
*****35.00 *****35.00

Dear Secretary of State,

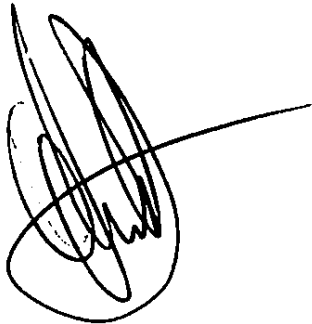
Please find enclosed, one original and one copy of the Articles of Amendment to the Articles of Incorporation of Practical Hi-Fi U.S.A., Inc.

Please amend the Articles of Incorporation as indicated, and forward one stamped copy of the Articles of Amendment to us at your earliest convenience.

Also please find enclosed a check made payable to the Secretary of State in the amount of \$35.00 which includes the statutory filing fee for amending the Articles.

Thank you for your assistance in this matter.

Respectfully,



Philip Garry Farnhill.
Director.

FILED
97 JUL -7 PM 2:48
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Amend
LFS
7-10-97

**ARTICLES OF AMENDMENT
TO THE ARTICLES OF INCORPORATION
OF
PRACTICAL HI-FI U.S.A., INC.**

FILED
97 JUL -7 PM 2:48
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to the provisions of Section 607.1006, Florida Statutes, this Florida profit corporation adopts the following articles of amendment to its articles of incorporation:

FIRST: Amendment(s) adopted:

ARTICLE V. ADDRESS.

The street address in Florida of the registered office of the corporation is 201 North Ocean Blvd. # 509, Pompano Beach, Florida, FL 33062, and the name and address of the registered agent is Philip Garry Farnhill, 201 North Ocean Blvd, # 509, Pompano Beach, Florida, FL 33062.

ARTICLE VII. DIRECTORS.

The names and addresses of the persons who shall serve as directors are as follows :

Philip Garry Farnhill 201 North Ocean Blvd, #509, Pompano Beach, Florida, FL 33062.

SECOND: If an amendment provides for an exchange, reclassification, or cancellation of issued shares, provisions for implementing the amendment if not contained in the amendment itself, are as follows: Not applicable.

THIRD: The date of each amendment's adoption is July 1st 1997.

FORTH: Adoption of Amendments:
The amendments were adopted by the board of directors without shareholder action and shareholder action was not required.

Signed this first day of July 1997.

Signature: 
Philip Garry Farnhill, Director