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Richard Emanuel
2150 Tallahassee
Ft. Laudordale, FL 33326

July 12, 1996

Florida Department of State
Division of Corporations
The Capitol
Tallahassee, Florida 32301

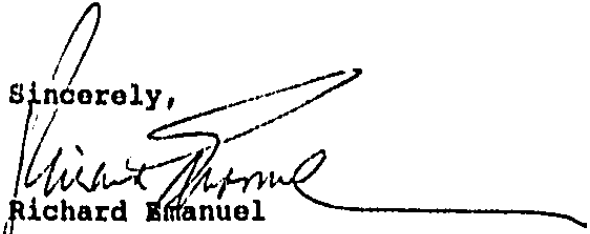
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Gentlemen:

Please file the enclosed Articles of Incorporation for Gold Coast Sales Enterprises, Inc. and send me a certified copy for my records. Enclosed also please find my check for \$122.50 to cover the various taxes for the corporation.

If you have any questions, please contact me at the above address or telephone (954) 389-5866. Thank you for your cooperation.

Sincerely,


Richard Emanuel

Enclosures

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLES OF INCORPORATION
OF
GOLD COAST SALES ENTERPRISES, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

I, the undersigned subscriber of these Articles of Incorporation, a natural person competent to contract, acting as incorporator of a corporation under the Florida General Corporation Act, do hereby adopt the following Articles of Incorporation for such corporation:

ARTICLE I - Name and Address

The name and address of this Corporation is:

Gold Coast Sales Enterprises, Inc.
2150 Tallahassee
Ft. Lauderdale, FL 33326

ARTICLE II - Duration

This Corporation shall have perpetual existence commencing on the date of filing of these Articles of Incorporation

ARTICLE III - Purpose

This Corporation may engage in any and all lawful business permitted under the laws of the United States and of the State of Florida.

ARTICLE IV - Capital Stock

This Corporation is authorized to issue five hundred (500) shares of one dollar (1.00) par value common stock, which shall be designated "Common Shares".

ARTICLE V - Initial Capital

The amount of capital with which this Corporation will begin business is FIVE HUNDRED DOLLARS (\$500.00).

ARTICLE VI - Preemptive Rights

Every shareholder, upon the sale for cash of any new stock of this Corporation of the same kind, class, or series as that which he already holds, shall have the right to purchase this pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VII - Initial Registered Office and Agent

The street address of the initial registered office of this Corporation is: 2150 Tallahassee, Ft. Lauderdale, FL, 33326 and the name of the Initial Registered Agent of this corporation at that address is Richard Emanuel.

ARTICLE VIII - Initial Board of Directors

The initial Board of Directors of this Corporation shall have two (2) Directors initially. The number of directors may either be increased or diminished from time to time by the by-laws but shall never be less than one (1). The name and address of the Initial Directors of the Corporation are:

Richard Emanuel	President/ Treasurer	2150 Tallahassee Ft. Lauderdale, FL 33326
Cheryl Emanuel	Vice President/ Secretary	2150 Tallahassee Ft. Lauderdale, FL 33326

The officer shall hold office for the first year of existence of this corporation or until successors are elected or appointed and have qualified.

ARTICLE IX - Incorporator

The name and address of the person signing these Articles of Incorporation is:

Richard Emanuel	2150 Tallahassee Ft. Lauderdale, FL 33326
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ARTICLE X - Indemnification

This Corporation shall have the power to indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

ARTICLE XI - By-Laws

The power to adopt, alter, amend or repeal By-Laws shall be vested in the Board of Directors and the shareholders.

ARTICLE XII - Restrictions on Transfer of Stock

The shares of capital stock of this Corporation shall be issued initially to the following person in the amount set opposite his name:

Richard Emanuel	250 Shares
Cheryl Emanuel	250 Shares

Shares held by the initial shareholder listed above may not be resold or otherwise transferred to the other person unless such shares are first offered to the remaining shareholders of the Corporation. The price and terms at which, and the time within which, such share may be offered and sold shall be further specified by written agreement among all of the shareholders of this Corporation.

ARTICLE XIII - Calling of Special Meetings

Special meetings of shareholders may be called by written notice, delivered to each shareholder, TEN (10) business days prior to the meeting date.

ARTICLE XIV - Shareholder Quorum and Voting

FIFTY-ONE PERCENT (51%) of the shares entitled to vote, represented in person or by proxy, shall constitute a quorum at a meeting of the shareholders. If a quorum is present, the affirmative vote of Fifty-One Percent (51%) of shares represented at the meeting and entitled to vote on the subject matter shall be the act of the shareholders.

ARTICLE XV - Management of Corporation by Directors

All corporate powers shall be exercised by or under the authority of, and the business affairs of this Corporation shall be managed under the direction of the Board of Directors of this Corporation.

ARTICLE XVI - Removal of Directors

The shareholders of this Corporation shall not be entitled to remove any director from office without cause.

ARTICLE XVII - Director Quorum and Voting

ONE HUNDRED PERCENT (100%) of the directors shall constitute a quorum for a meeting of directors. If a quorum is present, the affirmative vote of FIFTY-ONE PERCENT (51%) of the directors present shall be the act of the Board of Directors.

ARTICLE XVII - Meetings by Conference Telephone

Members of the Board of Directors may participate in meetings of the Board of Directors by means of conference telephone as provided by law.

ARTICLE XIX - Action by Directors Without a Meeting

The Directors of this Corporation may take action by written consent, as provided by law.

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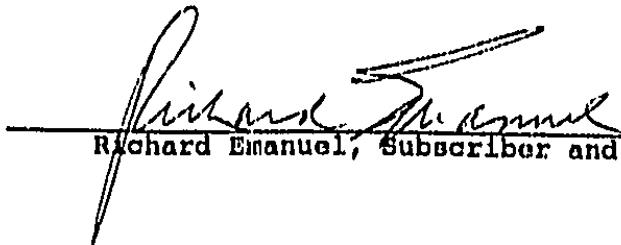
ARTICLE XX - Dividends

Dividends may be paid to shareholders only out of the unreserved and unrestricted earned surplus of the Corporation.

ARTICLE XXI - Amendment

This Corporation reserves the right to amend or repeal any provision in the Articles of Incorporation, or any amendment thereto, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF the undersigned subscriber has executed these Articles of Incorporation at Ft. Lauderdale, Florida this 12th day of July, 1996 for the uses and purposes aforesaid.


Richard Emanuel, Subscriber and Registered Agent

STATE OF FLORIDA)
COUNTY OF BROWARD) SS.

BEFORE ME, the undersigned authority, personally appeared Richard Emanuel, to me known, and known by me to be the person who executed the above and foregoing Articles of Incorporation, for all those purposes therein expressed.

WITNESS my hand and official seal in the State and County last aforesaid on the 12th day of July, 1996.


Notary Public, State of Florida at Large

My commission expires:



BERDYNE D. FREINBERG
COMMISSION # CC 447276
EXPIRES MAR 22, 1999
BONDED THRU
ATLANTIC BONDING CO., INC.

CERTIFICATE DESIGNATING (OR CHANGING) PLACE OF BUSINESS OR
DOMICILE FOR THE SERVICE OF PROCESS WITHIN THIS STATE, NAMING
AGENT UPON WHOM PROCESS MAY BE SERVED


In pursuance of Chapter 607.34 Florida Statutes, the following is
submitted, in compliance with said Act:

First-That Gold Coast Sales Enterprises, Inc. desiring to
organize under the laws of the State of Florida with its principal
office, as indicated in the Articles of Incorporation at the City of
Ft. Lauderdale, County of Broward, State of Florida, has named
Richard Emanuel located at City of Ft. Lauderdale, County of
Broward, State of Florida, as its agent to accept service of process
within this state.

ACKNOWLEDGEMENT; (MUST BE SIGNED BY DESIGNATED AGENT)

Having been named to accept service of process for the above
stated corporation, at the place designated in this certificate. I
hereby accept to act in this capacity, and agree to comply with the
provision of said Act relative to keeping open said office.

BY:


Signature of Registered Agent

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA