

1201 HAYS STREET
TALLAHASSEE, FL 32304-0001
904-222-9911 FAX

800-342-8086

P96000087209



ACCOUNT NO. : 072100000032

REFERENCE : 127846 10036A

AUTHORIZATION :

Patricia Pyatt

COST LIMIT : \$ 70.00

ORDER DATE : October 22, 1996

ORDER TIME : 10:07 AM

ORDER NO. : 127846-005

CUSTOMER NO: 10036A

CUSTOMER: David M. Dobin, Esq
DAVID M. DOBIN, ESQ

4555 Adams Avenue

Miami Beach, FL 33140

DOMESTIC FILING

NAME: VALLEY FORGE FLORIDA, INC.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

 CERTIFIED COPY
XX PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Paula K. Kendrick

EXAMINER'S INITIALS:

FILED
59 OCT 22 PM 4:48
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

59 OCT 22 PM 4:48
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

10-22-96
KR

ARTICLES OF INCORPORATION
OF
VALLEY FORGE FLORIDA, INC.

FILED
JAN 12 1968
CLERK OF DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

VALLEY FORGE FLORIDA, INC.

The address of the principal office of this corporation shall be 6881 Northwest 16th Terrace, Fort Lauderdale, Florida 33309 and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1,000 shares of common stock having \$1.00 par value per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 1201 Hays Street, Tallahassee, Florida 32301, and the name of the initial registered agent of the corporation at that address is Corporation Service Company.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation. This corporation shall have two Directors, initially. The names and addresses of the initial members of the Board of Directors are:

Daniel Dobin Dir.	6881 Northwest 16th Terrace Fort Lauderdale, Florida 33309
Michael Liberman Dir.	Same

ARTICLE VII. INDEMNIFICATION

The corporation may indemnify any officer, director, employee, or agent or any officer, director, employee, or agent to the extent permitted by law.

ARTICLE VIII. INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation:

Corporation Service Company
1201 Hays Street
Tallahassee, Florida 32301

IN WITNESS WHEREOF, the undersigned agent of Corporation Service Company, has hereunto set their hand and seal of Corporation Service Company on October 22, 1996.

CORPORATION SERVICE COMPANY

By: Karen B. Rozar
Its Agent, Karen B. Rozar

ACCEPTANCE OF REGISTERED AGENT DESIGNATED
IN ARTICLES OF INCORPORATION

Corporation Service Company, a Delaware corporation authorized to transact business in this State, having a business office identical with the registered office of the corporation named above, and having been designated as the Registered Agent in the above and foregoing Articles, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.

CORPORATION SERVICE COMPANY

By: Karen B. Rozar
Its Agent, Karen B. Rozar

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

95 OCT 22 PM 4:48

FILED

P96000087209

ARTICLES OF MERGER
Merger Sheet

.....
MERGING:

VALLEY FORGE FABRICS, INC., a New York corporation, P37192

INTO

VALLEY FORGE FLORIDA, INC. which changed its name to

VALLEY FORGE FABRICS, INC., a Florida corporation, P96000087209

File date: October 28, 1996, effective November 1, 1996

Corporate Specialist: Darlene Connell

Account number: 072100000032

Account charged: 122.50

1201 HAYS STREET
TALLAHASSEE, FL 32301-2607

800-342-8006

P96000087209



PROVIDING
LEGAL & FINANCIAL SERVICES

ACCOUNT NO. : 072100000032

REFERENCE : 134345 10036A

AUTHORIZATION :

COST LIMIT : \$ 122.50

Patricia Pignato

ORDER DATE : October 28, 1996

ORDER TIME : 12:49 PM

ORDER NO. : 134345-005

300001987453--3...

CUSTOMER NO: 10036A

CUSTOMER: David M. Dobin, Esq
David M. Dobin, Esq
4555 Adams Avenue

Miami Beach, FL 33140

EFFECTIVE DATE
11-1-96

FILED
96 OCT 28 PM 3:41
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF MERGER

VALLEY FORGE FABRICS, INC.

INTO

VALLEY FORGE FLORIDA, INC.

*PLEASE NOTE EFFECTIVE DATE. THANKS!

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX _____ CERTIFIED COPY
_____ PLAIN STAMPED COPY

CONTACT PERSON: Carina L. Dunlap

EXAMINER'S INITIALS:

*merger
w/ NAME
Change
10/30/96*

RECEIVED
96 OCT 23 PM 1:55
DIVISION OF CONSUMER PROTECTION



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

October 29, 1996

CSC NETWORKS
CARINA L. DUNLAP
TALLAHASSEE, FL

SUBJECT: VALLEY FORGE FLORIDA, INC.
Ref. Number: P96000087209

RESUBMIT
Please give original
submission date as file date.

We have received your document for VALLEY FORGE FLORIDA, INC. and the authorization to debit your account in the amount of \$122.50. However, the document has not been filed and is being returned for the following:

The first page of the document entitled "WITHDRAWAL OF AUTHORIZATION TO DO BUSINESS IN STATE OF FLORIDA" is not required to be filed with this office.

On page 2 of the ARTICLES AND PLAN OF MERGER AND REORGANIZATION (#5) it states that the registered agent shall be David M. Dobin for the surviving corporation VALLEY FORGE FLORIDA, INC. Page 3 (#6) states that the registered agent of the surviving corporation VFFL shall continue to be the registered agent for the surviving corporation until an amendment has been filed. Please clarify 5. and 6. of this document. Is the surviving corporation amending the registered agent? If so, please send a registered agent acceptance page signed by the new registered agent.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6906.

Darlene Connell
Corporate Specialist

Letter Number: 896A00049774

RECEIVED
DIVISION OF CORPORATIONS
OCT 31 1996
14:00:00

EFFECTIVE DATE

11-1-96

FILED
96 OCT 26 PM 3:41
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES AND PLAN OF MERGER AND REORGANIZATION

These Articles and Plan of Merger and Reorganization dated October 22, 1996 by and between VALLEY FORGE FABRICS, INC., a New York corporation ("VFF-NY") and VALLEY FORGE FLORIDA, INC., a Florida corporation ("VFFL") witnesses that WHEREAS:

1. The Shareholders and Directors of both VFF-NY and VFFL have all unanimously resolved that pursuant to the Laws of the States of New York and Florida VFF-NY and VFFL be merged into a single corporation under the laws of Florida with VFFL being the sole Surviving Corporation in a transaction qualifying as a reorganization within the meaning of Section 368(a)(1)(F) of the Internal Revenue Code; and
2. The authorized capital stock of VFF-NY consists of 200 shares of no par value Common Stock ("VFF-NY common stock") of which sixty (60) shares are presently issued and outstanding; and
3. The authorized capital stock of VFFL consists of 1,000 shares of \$1.00 par Common Stock ("VFFL common stock") of which sixty (60) shares are presently issued and outstanding; and
4. All Shareholders and Directors of both VFF-NY and VFFL have unanimously ratified, adopted, and approved the Plan and Merger on the terms and conditions set forth herein; NOW THEREFORE,

IN CONSIDERATION FOR the mutual promises, covenants, and conditions set forth herein, the parties hereto hereby agree to merge into a single Florida corporation, so that as of the Effective Date hereof VFFL will be the sole Surviving Corporation under the following terms and conditions:

1. These Articles and Plan of Merger have been duly ratified, adopted, and approved by the attached unanimous written consents

of all Shareholders and Directors of both VFF-NY and VFFL attached hereto and made a part hereof.

2. The laws of both Florida and New York State permit such merger and all parties hereto have complied with all such laws required to effect this merger.

3. The Effective Date of these Articles and Plan shall be November 1, 1996, it being intended that filings be made and become effective simultaneously on that date with both the New York and Florida Departments of State.

4. On the Effective Date hereof the separate existence of VFF-NY will cease, and VFF-NY will be merged into VFFL which as the Surviving Corporation shall automatically be vested with and possess all rights, privileges, powers, contracts, agreements, factoring agreements, factoring relationships, bank relationships, bank accounts, bank loans, property, leases, account receivables, permits, licenses, assets, trademarks, copyrights, taxes, tax carry forwards, tax credits, accounts due, and assumes all liabilities and obligations previously held by VFF-NY, of any and all nature whatsoever, including, without limitation, all liabilities and obligations arising out of the Factoring Agreement between VFF-NY and the CIT Group/BCC, Inc. (successor by merger to Barclays Commercial Corporation, f/k/a BarclaysAmerican/Commercial, Inc.) dated April 30, 1986, and all attendant documentation; and all Shareholder Agreements of VFF-NY with its VFF-NY shareholders; all as if VFFL had originally held them and been originally liable thereunder.

5. The name and address of the Surviving Corporation upon and after the Effective Date shall be VALLEY FORGE FLORIDA, INC., a Florida corporation, 6881 NW 16th Terrace, Fort Lauderdale, Florida 33309; and the Registered Agent shall be Corporation Service Company, at 1201 Hays Street, Tallahassee, Florida, 32301.

6. The Certificate of Incorporation, By-laws, and Registered Agent of VFFL as in effect on the Effective Date hereof shall continue to be the Certificate of Incorporation, By-laws, and Registered Agent of the Surviving Corporation until changed, modified, or amended as provided for by law.

7. Each share of VFF-NY common stock issued and outstanding as of the Effective Date hereof shall, by virtue of the Merger and without any further action by the holder thereof, be automatically converted into one (1) fully paid share of VFFL common stock, and all outstanding VFF-NY stock certificates shall thereafter automatically represent the equal number of VFFL shares. Such VFF-NY certificates may, but need not be, exchanged by the holders thereof for equal certificates of VFFL, the Surviving Corporation.

8. All issued and outstanding shares of VFFL common stock held by any party before the Effective Date shall by virtue of the Merger immediately and automatically cancel and cease to exist as of the Effective Date.

9. All existing Shareholder Agreements with the shareholders of VFF-NY shall carry over and remain in full force and effect against VFFL, the Surviving Corporation, and the shareholders thereof.

10. VFFL, the Surviving Corporation, agrees that it may be served with process in New York State for only those actions involving the pre-existing liability of a constituent corporation hereto that was previously amenable to suit in New York State, and VFFL hereby designates the Secretary of State of New York as its agent for service of process limited solely to such actions and for no other purpose whatsoever. The post office address to which the Secretary of State shall mail a copy of such process served upon him is: Valley Forge Florida, Inc.,

6881 NW 16th Terrace, Fort Lauderdale, Florida 33309, which
address supersedes any previous address filed with any party
whatsoever.

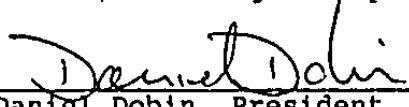
11. Effective immediately with the filing herof the Certificate
of Incorporation of Valley Forge Florida, Inc., the Surviving
Corporation, is hereby amended to change the name of the
Surviving Corporation from Valley Forge Florida, Inc. to VALLEY
FORGE FABRICS, INC.

12. These Articles and Plan may be executed in counterparts,
all of which taken together shall constitute one and the same
Articles and Plan of Merger.

IN WITNESS WHEREOF, the parties hereto have executed these
Articles and Plan of Merger the date first above written for
the purposes expressed therein.

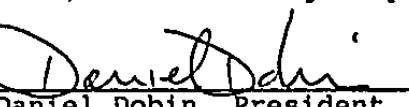
Attachments: 1. VFF-NY Unanimous Written Consent
2. VFFL Unanimous Written Consent

VALLEY FORGE FABRICS, INC.
a New York corporation
("VFF-NY") the Merged Corp.

By: 
Daniel Dobin, President

By: 
Michael Liberman, Secretary

VALLEY FORGE FLORIDA, INC.
A Florida corporation
("VFFL") the Surviving Corp.

By: 
Daniel Dobin, President

By: 
Michael Liberman, Secretary

NOTARIZATIONS ON FOLLOWING PAGE

ACKNOWLEDGEMENTS

The foregoing Articles and Plan of Merger were duly sworn to and acknowledged before me under oath this 22nd day of October 1996 by DANIEL DOBIN, who is personally known to me, for the purposes therein expressed.



Karen A. Acker

Notary Public # CC 349320

The foregoing Articles and Plan of Merger were duly sworn to and acknowledged before me under oath this 22nd day of October 1996 by MICHAEL LIBERMAN, who is personally known to me, for the purposes therein expressed.



Karen A. Acker

Notary Public # CC 349320

UNANIMOUS CONSENT

VFF-NY-1

We the undersigned, being all of the Shareholders and Directors of VALLEY FORGE FABRICS, INC., a New York corporation (the "Corporation"), hereby give our unanimous written consent to the adoption of the following corporate actions and resolutions pursuant to all applicable New York and Florida law:

1. The following individuals were duly appointed and elected as Officers and Directors of the Corporation to serve at the discretion of and under the control of the Shareholders until their successors shall be duly elected and confirmed:

President:	Daniel Dobin
Vice President:	Judy Dobin
Secretary:	Michael Liberman
Treasurer:	Michael Liberman
Directors (2):	Daniel Dobin
	Michael Liberman

2. The proposed Certificate of Merger of Valley Forge Fabrics, Inc. (a New York Corporation) into Valley Forge Florida, Inc., (a Florida Corporation) under Section 907 of the Business Corporation Law; and the Articles and Plan of Merger and Reorganization; all providing for the re-incorporation of the Corporation in Florida pursuant to Section 368(a)(1)(F) of the Internal Revenue Code are hereby ratified, adopted, and approved.

3. The proper Officers of the Corporation are hereby authorized and directed to enter into and execute said documents on behalf of the Corporation, and to take all further steps and action necessary to effectuate said merger as soon as possible on the Effective Date thereof.

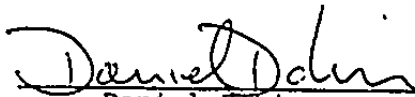
4. The incorporation of VALLEY FORGE FLORIDA, INC., ("VFFL") a Florida corporation, by the Officers and Directors of the Corporation in connection with the foregoing merger and the issuance of VFFL stock pursuant thereto is hereby ratified, adopted, and approved.

5. The proper Officers of the Corporation are hereby authorized and directed to file the proper documentation putting said merger into effect with the proper New York and Florida state authorities on behalf of the Corporation, and to take all further steps and action necessary to effectuate said merger as soon as possible on the Effective Date thereof.

6. All prior legal and lawful acts of the Corporation and its Officers and Directors are hereby ratified, adopted, and approved.

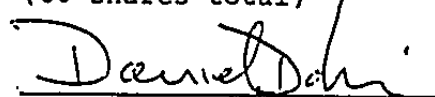
Dated: October 22, 1996

DIRECTORS (100%):


Daniel Dobin


Michael Liberman

ALL SHAREHOLDERS 100%:
(60 shares total)


Daniel Dobin
(30 shares)


Michael Liberman
(30 shares)

UNANIMOUS CONSENT

VFFL-1

We the undersigned, being all of the Shareholders and Directors of VALLEY FORGE FLORIDA, INC., a Florida corporation (the "Corporation"), hereby give our unanimous written consent to the adoption of the following corporate actions and resolutions pursuant to all applicable Florida and other law:

1. The following individuals were duly appointed and elected as Officers and Directors of the Corporation to serve at the discretion of and under the control of the Shareholders until their successors shall be duly elected and confirmed:

President:	Daniel Dobin
Vice President:	Judy Dobin
Secretary:	Michael Liberman
Treasurer:	Michael Liberman
Directors (2):	Daniel Dobin
	Michael Liberman

2. The proposed Certificate of Merger Under Section 907 of the Business Corporation Law; and the Articles and Plan of Merger and Reorganization; all between the Corporation and VALLEY FORGE FABRICS, INC., a New York corporation ("VFF-NY") providing for the re-incorporation of VFF-NY in Florida pursuant to Section 368(a)(1)(F) of the Internal Revenue Code with the VFFL Corporation as the Surviving Corporation are hereby ratified, adopted, and approved.

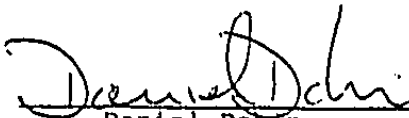
3. The proper Officers of the Corporation are hereby authorized and directed to enter into and execute said documents on behalf of the Corporation, and to take all further steps and action necessary to effectuate said merger as soon as possible on the Effective Date thereof.

4. The proper Officers of the Corporation are hereby authorized and directed to file the proper documentation putting said merger into effect with the proper New York and Florida state authorities on behalf of the Corporation, and to take all further steps and action necessary to effectuate said merger as soon as possible on the Effective Date thereof.

5. All prior legal and lawful acts of the Corporation and its Officers and Directors are hereby ratified, adopted, and approved.

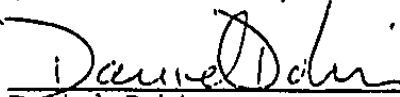
Dated: October 22, 1996

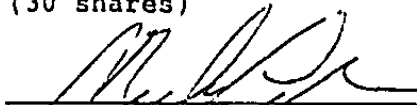
DIRECTORS (100%):


Daniel Dobin


Michael Liberman

ALL SHAREHOLDERS (100%):
(60 shares total)


Daniel Dobin
(30 shares)


Michael Liberman
(30 shares)