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PRESIDENTIAL
LEGAL & FINANCIAL SERVICES ACCOUNT NO. : 072100000032

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

REFERENCE : 185114 10274A

AUTHORIZATION :

COST LIMIT : \$ 70.00

Patricia Pugh

ORDER DATE : December 11, 1996

ORDER TIME : 11:17 AM

ORDER NO. : 185114-005

400002028244--4

CUSTOMER NO: 10274A

CUSTOMER: Scott Solomon, Esq
BARRY S. MITTELBERG, ESQ

2417 University Drive

Coral Springs, FL 33065

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TALLAHASSEE, FLORIDA

DOMESTIC FILING

NAME: J. SKATOFF ENTERPRISES, 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: Daniel W Leggett

EXAMINER'S INITIALS: _____

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DIVISION OF CORPORATION

12-13-96

ARTICLES OF INCORPORATION
OF
J. SKATOFF ENTERPRISES, INC.

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SECRETARY OF STATE
TALLAHASSEE, 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:

J. SKATOFF ENTERPRISES, INC.

The address of the principal office of this corporation shall be 2419 University Drive, Coral Springs, Florida 33065, 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 10000 shares of common stock having \$.01 par value per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 2419 University Drive, Coral Springs, Florida 33065, and the name of the initial registered agent of the corporation at that address is Barry S. Mittelberg.

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 four Directors, initially. The names and addresses of the initial members of the Board of Directors are:

James Skatoff Dir.	2419 University Drive Coral Springs, Florida 33065
Norman Braslow Dir.	Same
Deborah Skatoff Dir.	Same
Dalia Ferer Dir.	Same

ARTICLE VII. OFFICERS

The name and addresses of the initial officers of the corporation who shall hold office for the first year of the corporation, or until their successors are elected or appointed are:

James Skatoff Pres.	2419 University Drive Coral Springs, Florida 33065
Norman Braslow V.Pres.	Same
Deborah Skatoff Sec.	Same
Dalia Ferer Treas.	Same

ARTICLE VIII. PREEMPTIVE RIGHTS

The corporation elects to have preemptive rights.

ARTICLE IX. SPECIAL PROVISION

This corporation shall be organized to comply with the provisions of Subchapter S of the Internal Revenue code, 26 U.S.C. 1361 et. seq., and shall take all actions necessary to obtain and maintain its status as an S corporation as defined therein.

ARTICLE X. 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 December 12, 1996.

CORPORATION SERVICE COMPANY

By: *Gail Shelby*
Its Agent, Gail Shelby

DWL

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ACCEPTANCE OF REGISTERED AGENT
DESIGNATED IN THE ARTICLES OF INCORPORATION

HARRY S. MITTELBERG, ESQ., an individual residing in this state having a business office identical with the registered office of the corporation named below, and having been designated as the Registered Agent in the above and foregoing Articles of Incorporation of:

J. SKATOFF ENTERPRISES, INC.

is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.

By: B. S. Mittelberg

HARRY S. MITTELBERG