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CRANDELL AND ASSOCIATES, INC.
120 E. OAKLAND PARK BLVD., SUITE 107
FT. LAUDERDALE, FL 33334-1106

TELEPHONE (954) 565-9903
FAX (954) 565-7254

FEBRUARY 25, 1997

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DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
P.O. BOX 6327
TALLAHASSEE, FL 32314

SUBJECT: J&D YACHT SALES, INC.

ENCLOSED ARE AN ORIGINAL AND ONE (1) COPY OF THE ARTICLES
OF INCORPORATION AND A CHECK FOR \$122.50.

FROM: CRANDELL AND ASSOCIATES, INC.

ATTENTION: MAUREEN THOMAS

120 E. OAKLAND PARK BLVD., SUITE 107

FT. LAUDERDALE, FL 33334-1106

TELEPHONE - (954) 565-9903

FAX - (954) 565-7254

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TALLAHASSEE, FLORIDA

ARTICLE X

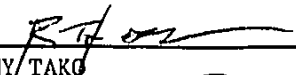
The names and post office addresses of the subscribers to the Articles of Incorporation, and the number of shares of stock that they agree to take are as follows:

<u>NAME:</u>	<u>ADDRESS</u>	<u>SHARES</u>	<u>CASH VALUE</u>
RONY TAKO	12455 KEYSTONE ISLAND DR. N.MIAMI	33 1/3	\$166.67
REUVEN TAKO	12455 REYSTONE ISLAND DR. N.MIAMI	33 1/3	166.67
JACKI TAKO	12455 KEYSTONE ISLAND DR. N.MIAMI	33 1/3	166.66


ARTICLE XI

The stock of the corporation may be issued pursuant to the provisions under * 1244 of the Internal Revenue Code in order for the stockholders of the corporation may receive the benefits thereunder.


IN WITNESS WHEREOF: We have hereunto set our hands and seals this 26
day of FEBRUARY , 1997.



RONY TAKO (SEAL)



REUVEN TAKO (SEAL)



JACKI TAKO (SEAL)

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TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

THE UNDERSIGNED INCORPORATOR(S), FOR THE PURPOSE OF FORMING
A CORPORATION UNDER THE FLORIDA BUSINESS CORPORATION ACT,
HEREBY ADOPT(S) THE FOLLOWING ARTICLES OF INCORPORATION.

ARTICLE I NAME

THE NAME OF THE CORPORATION SHALL BE: J&D YACHT SALES, INC.

ARTICLE II PRINCIPAL OFFICE

THE PRINCIPAL PLACE OF BUSINESS AND MAILING ADDRESS OF THIS
CORPORATION SHALL BE:

3032 E. COMMERCIAL BLVD., SUITE 20
FT. LAUDERDALE, FL 33308

ARTICLE III SHARES

THE NUMBER OF SHARES OF STOCK THAT THIS CORPORATION IS
AUTHORIZED TO HAVE OUTSTANDING AT ANY ONE TIME SHALL BE
SEVEN THOUSAND FIVE HUNDRED (7,500) SHARES OF COMMON STOCK
HAVING A PAR VALUE OF ONE DOLLAR (\$1.00) PER SHARE.

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

THE NAME AND ADDRESS OF THE INITIAL REGISTERED AGENT ARE:

JACK DeWOODY
3032 E. COMMERCIAL BLVD., SUITE 20
FT. LAUDERDALE, FL 33308

ARTICLE V INCORPORATOR(S)

THE NAMES(S) AND STREET ADDRESS(ES) OF THE INCORPORATOR(S)
TO THESE ARTICLES OF INCORPORATION ARE:

JACK DeWOODY

6 SUNSET LANE
POMPANO BEACH, FL 33062

THE UNDERSIGNED INCORPORATOR(S) HAS(HAVE) EXECUTED THESE
ARTICLES OF INCORPORATION THIS 25th DAY OF FEBRUARY, 1997.



JACK DeWOODY

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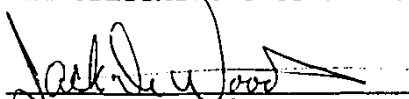
CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT/REGISTERED OFFICE

PURSUANT TO THE PROVISIONS OF SECTION 607.0501, FLORIDA
STATUTES, THE UNDERSIGNED CORPORATION, ORGANIZED UNDER
THE LAWS OF THE STATE OF FLORIDA, SUBMITS THE FOLLOWING
STATEMENT IN DESIGNATING THE REGISTERED OFFICE/REGISTERED
AGENT, IN THE STATE OF FLORIDA.

1. THE NAME OF THE CORPORATION IS: J&D YACHT SALES, INC.
2. THE NAME AND ADDRESS OF THE REGISTERED AGENT AND
OFFICE ARE:

JACK DeWOODY
3032 E. COMMERCIAL BLVD., SUITE 20
FT. LAUDERDALE, FL 33308

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE
OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE
DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT THE
APPOINTMENT AS REGISTERED AGENT AND AGREE TO ACT IN THIS
CAPACITY. I FURTHER AGREE TO COMPLY WITH THE PROVISIONS
OF ALL STATUTES RELATING TO THE PROPER AND COMPLETE
PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT
THE OBLIGATIONS OF MY POSITION AS REGISTERED AGENT.


JACK DeWOODY

2-25-97
(DATE)