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SCHNEIDER
& HEFFNER

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April 7, 1997

Florida Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

RECEIVED
14/10/97-01047-0014
***157.50 ***18.75

Re: 1. F & H American Trading, Inc.
2. Targa Imports, Inc.

To whom it may concern:

Enclosed please find our check in the amount of \$157.50 representing the required filing fees and certificate fees along with the following documents:


1. Articles of Incorporation for F & H American Trading, Inc. and a letter from the New Jersey Corporation, which is authorized to transact business in Florida, authorizing this filing.
2. Articles of Incorporation for Targa Imports, Inc. and a letter from the New Jersey Corporation, which is authorized to transact business in Florida, authorizing this filing.

Also, enclosed are copies of the Articles which we would appreciate your stamping "filed" and return to us utilizing the enclosed self-addressed, stamped envelope. We do not need a certified copy at this time.

If you have any questions regarding the enclosures or these instructions, please do not hesitate to contact me. Thank you for your assistance in this matter.

Very truly yours,

SCHNEIDER & HEFFNER


Harvey R. Schneider

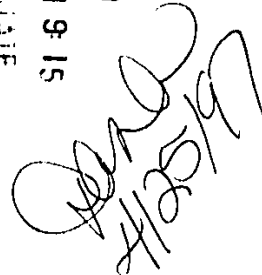
HRS/III

Enclosures

cc: Mr. Melvin Guttman via facsimile w/enclosures
Shelly Franklin, Esq. via facsimile w/enclosures

97 APR 24 AM 9:15
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILED



ARTICLES OF INCORPORATION

ARTICLE I

The name of this corporation is GUTMANN, INC.

ARTICLE II

The principal office and mailing address of the corporation is 103 Basin Drive, Delray Beach, Florida 33483.

ARTICLE III

The authorized stock shall consist of 1000 shares of common voting stock of \$1.00 par value for each share. The consideration for shares shall be as established from time to time by the Board of Directors. Upon a dissolution, the shareholders shall be entitled to the net assets of the corporation as provided by law.

ARTICLE IV

The name of the initial registered agent of the corporation is Harvey R. Schneider, Esq. and the street address of the initial registered office of the corporation is 1900 Corporate Boulevard, Suite 301-West, Boca Raton, Florida 33431.

ARTICLE V

The names and address of the Incorporator is Harvey R. Schneider, Esq., 1900 Corporate Boulevard, Suite 301-West, Boca Raton, Florida 33431.

ARTICLE VI

The power to adopt the initial by-laws shall be vested in the initial Board of Directors.

ARTICLE VII

The purpose or purposes for which this corporation is organized shall be to transact any lawful business. The corporation shall be entitled to exercise all of the powers provided by law.

ARTICLE VIII

The corporation shall have perpetual existence unless dissolved pursuant to law.

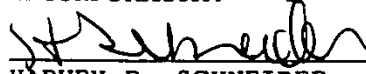
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TALLAHASSEE, FLORIDA

ARTICLE IX

Pre-emptive rights of shareholders may either be provided for in the by-laws or by resolution of the Board of Directors.

Dated this 22nd day of April, 1997.

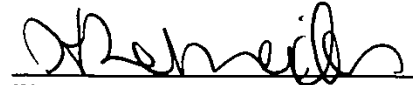
INCORPORATOR:


HARVEY R. SCHNEIDER

ACCEPTANCE BY REGISTERED AGENT:

The undersigned states that he is familiar with and does hereby accept and agree to abide by all of the obligations of acting and performing as Registered Agent for the corporation as required by law.

REGISTERED AGENT:


HARVEY R. SCHNEIDER

PREPARED BY:
HARVEY R. SCHNEIDER, ESQ.
Florida Bar No.: 240508
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