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Secretary of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

V.T. GEPP
2454 Indian Trails E.
Palm Harbor, FL. 34683

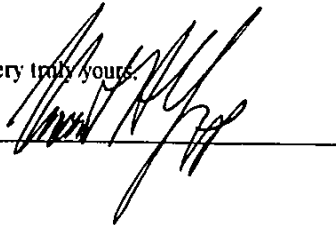
Re: V.H.G., INC.
April 25, 1997
Gentlemen:

Enclosed please find the original and one copy of Articles of Incorporation, together with my check in the amount of \$ 122.50.

This represents the cost of the Filing Fees, Certified Copy of Articles of Incorporation and Fee for Registered Agent Designation for the above named corporation.

Very truly yours,

Signature



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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

of

V.H.G., INC.

(name of corporation)

The undersigned subscriber(s) to these Articles of Incorporation, natural person(s) competent to contract, hereby form a corporation under the laws of the State of Florida.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I - CORPORATE NAME

The name of the corporation is:

V.H.G., INC.

ARTICLE II - DURATION

This corporation shall exist perpetually unless dissolved according to Florida law.

ARTICLE III - PURPOSE

The corporation is organized for the purpose of engaging in any activities or business permitted under the laws of the United States and the State of Florida.

ARTICLE IV - CAPITAL STOCK

The corporation is authorized to issue five hundred shares (500) of one Dollar(s) (\$ 1.00) par value Common Stock, which shall be designated "Common Shares."

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The principal office, if known, or the mailing address of the corporation is:

NAME	V.H.G., INC.		
ADDRESS	2454 Indian Trails E.		
CITY	Palm Harbor, FL. 34683	FLORIDA	ZIP

The name and street address of the Initial Registered Agent of this Corporation is:

NAME	Vincen T. Gepp		
ADDRESS	2454 Indian Trails E.		
CITY	Palm Harbor, FL. 34683	FLORIDA	ZIP

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have one (1) directors initially. The number of directors may be either increased or diminished from time to time by the By-Laws, but shall never be less than one (1). The names and addresses of the initial director(s) of the corporation are as follows:


NAME	Vincen T. Gepp		
ADDRESS	2454 Indian Trails E.		
CITY	Palm Harbor,	STATE FL.	ZIP 34683
NAME			
ADDRESS			
CITY		STATE	ZIP
NAME			
ADDRESS			
CITY		STATE	ZIP

ARTICLE VII - INCORPORATORS

The names and addresses of the incorporators signing these Articles of Incorporation are as follows:

NAME	Vincen T. Gepp		
ADDRESS	2454 Indian Trails E.		
CITY	Palm Harbor,	STATE	Fl. ZIP 34683
NAME			
ADDRESS			
CITY		STATE	ZIP
NAME			
ADDRESS			
CITY		STATE	ZIP

IN WITNESS WHEREOF, the undersigned subscriber(s) have executed these Articles of Incorporation this 25th day of April, 19 97.


 _____ (Seal)
 _____ (Seal)
 _____ (Seal)

STATE OF FLORIDA)
) SS
 COUNTY OF Pinellas)

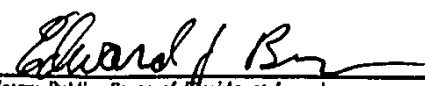
before me, a Notary Public authorized to take acknowledgements in the State and County set forth above, personally appeared

Vincen T. Gepp
FL ID # G100868 62 206-0

known to me and known to be the person(s) who executed the foregoing Articles of Incorporation, and who acknowledged before me that he executed these Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto affixed my hand and seal, in the State and County aforesaid, this 25th day of April, 19 97.

(Notary Seal)



 (Notary Public, State of Florida at Large)

My Commission expires:



EDWARD J. BURG
 COMMISSION # CC 360910
 EXPIRES APR 3, 1998

CERTIFICATE AND ACKNOWLEDGEMENT
OF REGISTERED AGENT

CERTIFICATE OF REGISTERED AGENT
OF

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

V.H.G., INC.
(name of corporation)

Pursuant to Florida Statutes Sections 48.091 and 607.034, the following is submitted:
The above corporation, desiring to organize under the laws of the State of Florida with
its registered office as indicated in the Articles of Incorporation

at 2454 Indian Trails E.

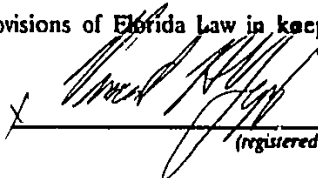
Palm Harbor, FL. 34683

has named Vincen T. Gepp

located at the aforesaid address, as its Registered Agent to accept service of process
within this state.

ACKNOWLEDGEMENT

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 provisions of Florida Law in keeping open said office.

X 
(registered agent)