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* Not Admitted in Florida

November 3, 1997

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Via Federal Express

(6)

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

Re: American Clothing Exchange, Inc.
Flips of Broward, Inc.

Dear Sir/Madam:

Enclosed please find the original and a duplicate copy of Articles of Incorporation for each of the above-captioned proposed corporations. The duplicates have been subscribed and acknowledged by the incorporator in the same manner as the originals.

A check in the amount of \$245.00 is enclosed to cover the following costs:

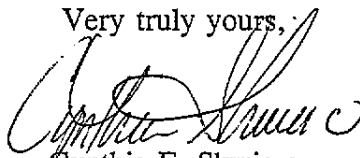
Filing Fees	\$ 70.00
Certified Copies	105.00
Registered Agent Fees	<u>70.00</u>
TOTAL	\$ 245.00

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TALLAHASSEE, FLORIDA

Secretary of State
November 3, 1997
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Please endorse your approval of the enclosed Articles of Incorporation, certify and return the duplicate copies to me.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Cynthia F. Skwierc".

Cynthia F. Skwierc
Paralegal

ARTICLES OF INCORPORATION
OF
FLIPS OF BROWARD, INC.

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:

Flips of Broward, Inc.

The address of the principal office of this corporation shall be:

6790 East Rodgers Circle
Boca Raton, Florida 33487

and the mailing address shall be the same.

ARTICLE II. NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or business related to general business.

ARTICLE III. AUTHORIZED SHARES

The Corporation shall be authorized to create and issue shares of Common Stock having a par value of \$1.00 per share.

The whole or any part of the authorized shares of the Corporation may be issued for a consideration payable in cash or other property, tangible or intangible, or in labor or services

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TALLAHASSEE, FLORIDA

actually performed for the Corporation, having a value as determined from time to time by the Board of Directors of the Corporation, not less than the par value of the stock so to be issued.

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.

ARTICLE IV. ADDRESS

The street address of the initial registered office of the corporation shall be 400 Australian Avenue South, 5th Floor, West Palm Beach, Florida 33401, and the name of the initial registered agent of the corporation at that address is Ronald M. Gaché, Esquire.

ARTICLE V. TERM OF EXISTENCE

The 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 (2) Directors, initially. The name and street address of the initial members of the Board of Directors are:

Michael Landau

6790 East Rodgers Circle
Boca Raton, Florida 33487

Philip Landau

6790 East Rodgers Circle
Boca Raton, Florida 33487

Roslyn Landau

6790 East Rodgers Circle
Boca Raton, Florida 33487

ARTICLE VII. OFFICERS

The name and address 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:

Michael Landau

President

Philip Landau

Vice President

Roslyn Landau

Secretary/Treasurer

ARTICLE VIII. INCORPORATOR

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

Ronald M. Gaché, Esquire
Broad and Cassel
400 Australian Avenue, 5th Floor
West Palm Beach, Florida 33401

IN WITNESS WHEREOF, the undersigned incorporator has made and subscribed these Articles of Incorporation at West Palm Beach, Florida, for the uses and purposes aforesaid, this 3d day of November, 1997.

By: 
Ronald M. Gaché, Incorporator

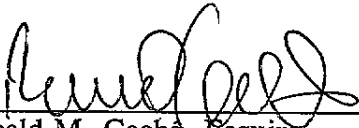
ACCEPTANCE OF REGISTERED AGENT DESIGNATED
IN ARTICLE OF INCORPORATION

In pursuance of Section 48.091 and Chapter 607, Florida Statutes, Flips of Broward, Inc. having filed its Articles of Incorporation contemporaneously herewith, with its registered office as indicated therein at 400 Australian Avenue South, 5th Floor, West Palm Beach, Florida

33401 has named Ronald M. Gaché, Esquire, located at 400 Australian Avenue South, 5th Floor, West Palm Beach, Florida 33401, as its registered agent to accept service of process within this state.

Having been named as registered agent to accept service of process for the above-stated corporation, at the location designated herein, I hereby accept the appointment to act in this capacity, and agree to comply with the laws of Florida applicable thereto.

By: _____


Ronald M. Gaché, Esquire
Registered Agent

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