

Steven B. Dolchin, P.A.
Attorney at Law

TAXATION
WILLS, ESTATES AND ESTATE PLANNING
CORPORATION AND BUSINESS LAW
ADMITTED IN FLORIDA AND PENNSYLVANIA

THE OAKS
SUITE 202 B
4330 SHERIDAN STREET

Hollywood, Florida 33021

P98 00000 8996

FILED
JAN 27 AM 7:49
CLERK OF STATE
TALLAHASSEE, FLORIDA
BROWARD 1954 1962 88000
ELE 1957 1962 1066

January 21, 1998

Secretary of State
Corporate Records Bureau
Department of State
409 E. Gaines Street
Tallahassee, Florida 32399

800002412568--6
-01/27/98-01011-011
****122.50 ****122.50


Re: **A & V DISTRIBUTORS, INC.**

To Whom It May Concern:

Enclosed herewith please find an original and one copy of the Articles of Incorporation for the above-referenced corporation. Also enclosed is our check, payable to the Secretary of State, in the amount of \$122.50 for the filing of the Articles of Incorporation. Would you kindly file the original and return a certified copy to the undersigned.

Thank you for your prompt attention to this matter. Should you have any questions, kindly contact me.

Very truly yours,


STEVEN B. DOLCHIN

SBD/lap
Encls.

C:\Rosenfeld\corrs

F. CHESSER

JAN 29 1998

ARTICLES OF INCORPORATION
OF
A & V DISTRIBUTORS, INC.

ARTICLE I - NAME

The name of this corporation is A & V DISTRIBUTORS, INC.

ARTICLE II - DURATION

This corporation shall have perpetual existence.

ARTICLE III - PURPOSE

This corporation may engage in any activity or business permitted under the laws of the United States and of the State of Florida.

ARTICLE IV - CAPITAL STOCK

The corporation is authorized to issue 7,500 shares of One (\$1.00) Dollar par value, common stock, which shall be designated "Common Shares".

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is The Oaks, Suite 202B, 4330 Sheridan Street, Hollywood, Florida 33021 and the initial

FILED
98 JAN 27 AM 7:49
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

registered agent of this corporation at that address is STEVEN B. DOLCHIN,
ESQUIRE.

ARTICLE VI - PRINCIPAL OFFICE

The street address of the principal office of this corporation is 3180 North
36th Street, Hollywood, Florida 33021.

ARTICLE VII - INITIAL BOARD OF DIRECTORS

This corporation shall have one (1) Directors initially. The number of Directors
may be 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 Directors of this
corporation are:

Arnold Rosenfeld

3180 North 36th Street
Hollywood, Florida 33021

Victor Carmely

20300 W. Country Club Drive, Apt. 107
Aventura, Florida 33180

ARTICLE VIII - BY-LAWS

The By-Laws of this corporation may be adopted, altered, amended or
repealed by either the Stockholders or Directors.

ARTICLE IX - INDEMNIFICATION

The corporation shall indemnify any incorporator, officer or director or any former officer or director, to the full extent permitted by law.

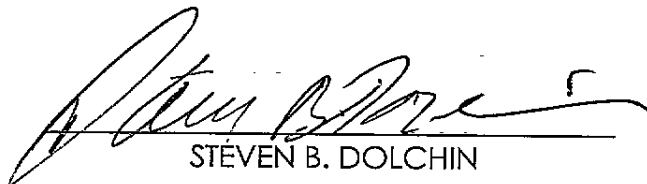
ARTICLE X - INCORPORATOR

The name and address of the person signing these Articles is Steven B. Dolchin, c/o Steven B. Dolchin, P.A., 4330 Sheridan Street, Suite 202B, Hollywood, Florida 33021.

ARTICLE XI - AMENDMENT

This corporation reserves the right to amend or repeal any provisions contained in this Article of Incorporation, to any amendment hereto, and any rights conferred upon the Stockholders are subject to this reservation.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this 21st day of January, 1998.


STEVEN B. DOLCHIN

ACCEPTANCE BY REGISTERED AGENT

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE
STATED CORPORATION, AT THE PLACE DESIGNATED IN ARTICLE V OF THESE
ARTICLES OF INCORPORATION, THE UNDERSIGNED HEREBY AGREES TO ACT IN THIS
CAPACITY, AND FURTHER AGREES TO COMPLY WITH THE COMPLETE DISCHARGE
OF ITS DUTIES.

DATED THIS 21st DAY OF January, 1998.


STEVEN B. DOLCHIN, ESQUIRE
(Registered Agent)

FILED
98 JAN 27 AM 7:49
CLERK OF STATE
TALLAHASSEE, FLORIDA


STATE OF FLORIDA)
) ss:
COUNTY OF BROWARD)

Before me, a Notary Public authorized in the State and County set forth
above, personally appeared STEVEN B. DOLCHIN, to me known and known by me
to be the person who, as incorporator, executed the foregoing Articles of
Incorporation of A & V DISTRIBUTORS, INC, and he acknowledged before me that
he executed those Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official
seal in the State and County last aforesaid, this 21st day of January, 1998.

My Commission Expires:


Notary Public, State of Florida

 Kimberly G Wilson
My Commission CC692032
Expires October 27, 2001