

P98000019728



ACCOUNT NO. : 072100000032
REFERENCE : 724571 4302494
AUTHORIZATION : *[Signature]*
COST LIMIT : \$ 122.50

ORDER DATE : March 2, 1998
ORDER TIME : 11:10 AM
ORDER NO. : 724571-005
CUSTOMER NO: 4302494

700002444087--0

CUSTOMER: Cadence Mertz, Legal Assistant
WHITMAN BREED ABBOTT & MORGAN
200 Park Ave
New York, NY 10166

DOMESTIC FILING

NAME: TRANSATLANTIC DUTY FREE (USA),
INC.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX CERTIFIED COPY
 PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Stacy L Earnest

EXAMINER'S INITIALS:

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 MAR -2 PM 2:24

RECEIVED
98 MAR -2 PM 12:25
DIVISION OF CORPORATIONS
[Signature] 3/2/98

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 MAR -2 PM 2:24

ARTICLES OF INCORPORATION

of

TRANSATLANTIC DUTY FREE (USA) INC.

THE UNDERSIGNED, being an individual, does hereby act as incorporator in adopting the following Articles of Incorporation for the purpose of organizing a corporation for profit, pursuant to the provisions of the Florida Business Corporation Act (the "BCA"):

FIRST: The corporate name for the corporation is TRANSATLANTIC DUTY FREE (USA) INC. (the "Corporation").

SECOND: The street address of the initial principal office of the Corporation is: c/o Whitman Breed Abbott & Morgan LLP, 220 Sunrise Avenue, Palm Beach, Florida 33480.

THIRD: The number of shares that the Corporation is authorized to issue is 100, all of which are without par value and are of the same class and are Common shares.

FOURTH: The Corporation elects to have preemptive rights.

FIFTH: The street address of the initial registered office of the Corporation in the State of Florida is: c/o Corporation Service Company, 1201 Hays Street, Tallahassee, Florida 32301. The name of the initial registered agent of the Corporation at said registered office is Corporation Service Company.

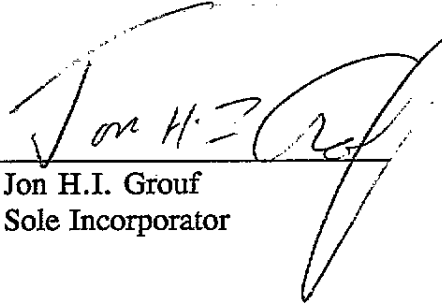
The written acceptance of said initial registered agent, as required by the provisions of Section 607.0501(3) of the BCA, is set forth following the signature of the incorporator and is made a part of these Articles of Incorporation.

SIXTH: The name and address of the sole incorporator of the Corporation is Jon H.I. Grouf, Esq. c/o Whitman Breed Abbott & Morgan LLP, 200 Park Avenue, New York, New York 10166.

SEVENTH: The purpose for which the Corporation is organized is to engage in any lawful business for which corporation may be organized under the BCA.

EIGHTH: The power to adopt, amend or repeal the Bylaws of the Corporation is reserved to the shareholders. Election of directors need not be by written ballot. Any director may be removed at any time with or without cause, and the vacancy resulting from such removal shall be filled, by vote of a majority of the shareholders of the Corporation at a meeting called for that purpose or by unanimous consent in writing of the shareholders.

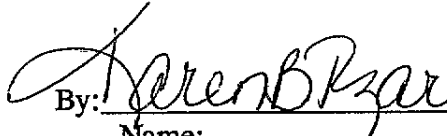
THE UNDERSIGNED has executed this instrument this 27th day of February, 1998.



Jon H.I. Grouf
Sole Incorporator

Having been named as registered agent and to accept service of process for the above-named corporation at the place designated in these Articles of Incorporation, 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.

CORPORATION SERVICE COMPANY

By: 

Name:
Title: Karen B. Rozar, As Its Agent
Date: 3-2-98

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 MAR -2 PM 2:24