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CORPORATION NAME(S) AND DOCUMENT NUMBER(S) (if known):

G & G Associates, Inc.

800002475198--6

04/01/98-01055-013
*****70.00 *****70.00

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AMENDMENTS	
<input type="checkbox"/>	Amendment
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<input type="checkbox"/>	Merger

OTHER FILINGS	
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REGISTRATION/QUALIFICATION	
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Date: _____

APR 1 1998
[Signature]

ARTICLES OF INCORPORATION

OF

J & G ASSOCIATES, INC.

The undersigned GERALYN GARCIA, does hereby make, subscribe, acknowledge and file these Articles of Incorporation for the purpose of becoming a corporation under the laws of the State of Florida.

ARTICLE I

NAME

The names of this corporation shall be J & G ASSOCIATES, INC.

ARTICLE II

NATURE OF BUSINESS

The general nature of the business to be transacted is for the purpose of operating a retail discount merchandise business.

The corporation is organized for the purpose of transacting any and all other lawful business and is organized to do such other things as are incidental to the foregoing or necessary or desirable in order to accomplish the foregoing.

ARTICLE III

CAPITAL STOCK

The capital stock of this corporation shall consist of One Thousand (1000) shares of common stock with par value of One Dollar (\$1.00).

The initial stockholders shall be GERALYN GARCIA and JOSE M. GARCIA. Initial stock issued shall be Five Hundred (500) shares to GERALYN GARCIA and Five Hundred (500) shares to JOSE M. GARCIA.

ARTICLE IV

SHARE TRANSFER RESTRICTIONS

Any shares held by any Shareholder may not be sold or otherwise transferred to other persons unless first offered to this Corporation or to the remaining Shareholders in proportion to their shares.

ARTICLE V

TERM OF EXISTENCE

This corporation shall have perpetual existence.

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ARTICLE VI

INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered and corporate office of this corporation is 4060 Breckland Court, Spring Hill, Florida 34609 and the name of the initial registered agent of this corporation at that address is GERALYN GARCIA.

ARTICLE VII

MANAGEMENT OF BUSINESS

All corporate powers shall be exercised by and under the authority of, and the business and affairs of this corporation shall be managed under, the direction of the shareholders of this corporation. This corporation will not have directors.

ARTICLE VIII

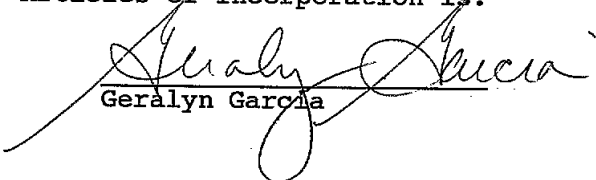
OFFICERS OF THE CORPORATION

The officers of the corporation shall be JOSE M. GARCIA, President and GERALYN GARCIA, Vice President and Secretary/Treasurer.

ARTICLE IX

INCORPORATORS

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


GERALYN GARCIA

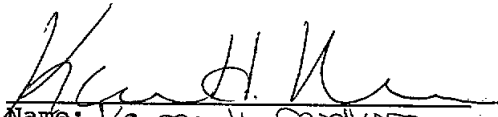
4060 Breckland Court
Spring Hill, Florida 34609

STATE OF FLORIDA)
) SS:
COUNTY OF PINELLAS)

The foregoing instrument was acknowledged before me this 31 day of March, 1998, by GERALYN GARCIA, who is personally known to me or who has produced () a Driver's License or Non-Driver's I.D. issued by Florida or any other U.S. State; () a U.S. Passport or a Foreign Passport stamped by the U.S. Immigration and Naturalization Services; () a U.S. Military I.D.; () a Canadian or Mexican Driver's License issued by an official agency; () for an inmate in custody, an I.D. issued by the Florida Department of Corrections, as identification and who (did)(did not) take an oath.



KAREN H. MIDKIFF
MY COMMISSION # CC367037 EXPIRES
April 25, 1998
BONDED THRU TROY FAIN INSURANCE, INC.


Name: Karen H. Midkiff
Notary Public-State of Florida
Commission No.:

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR
DOMICILE FOR THE SERVICE OF PROCESS WITHIN FLORIDA,
NAMING AGENT UPON WHOM PROCESS MAY BE SERVED

In compliance with Section 48.091, Florida Statutes, the following is submitted:

J & G ASSOCIATES, INC., desiring to organize or qualify under the laws of the State of Florida, with its principal place of business in the City of Spring Hill, State of Florida, has named GERALYN GARCIA, 4060 Breckland Court, Spring Hill, Florida 34609 as its agent to accept service of process within Florida.

SIGNATURE: _____

Geralyn Garcia

TITLE: _____

INCORPORATOR

DATE: _____

3/31/98

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 I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties.

Geralyn Garcia

Date

3/31/98

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