

ACCOUNT NO.: 072100000032

REFERENCE: 825726 4331939

AUTHORIZATION ?

COST LIMIT :

ORDER DATE: May 20, 1998

ORDER TIME : 10:24 AM

ORDER NO. : 825726-005

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CUSTOMER NO: 4331939

OMPANY

CUSTOMER: Kristy Hair, Legal Assistant

GREENBERG TRAURIG HOFFMAN LIPOFF ROSEN & QUENTEL, P.A. 515 East Las Olas Boulevard

Suite 1500

Fort Lauderdale, FL 33301

DOMESTIC FILING

NAME:

VALUES IN EXCESS, INC.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

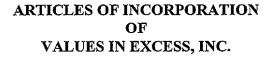
XX CERTIFIED COPY

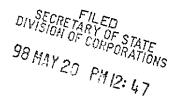
___ PLAIN STAMPED COPY

_ CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Christopher Smith

EXAMINER'S INITIALS:





(a Florida corporation)

ARTICLE I - NAME

The name of the Corporation is **VALUES IN EXCESS, INC.** (hereinafter called the "Corporation").

ARTICLE II - CAPITAL STOCK

The aggregate number of shares of capital stock which the Corporation shall have the authority to issue is 1,000 shares of Common Stock, par value \$.01 per share.

ARTICLE III - MAILING ADDRESS

The current mailing address of the principal place of business of the Corporation is c/o 515 East Las Olas Boulevard, Suite 1500, Fort Lauderdale, Florida 33301.

ARTICLE IV - INITIAL BOARD OF DIRECTORS

The Corporation's Board of Directors (the "Board") shall consist of not fewer than one (1) nor more than five (5) directors, and shall initially consist of three (3) directors. The number of directors within these limits may be increased or decreased from time to time as provided in the By-laws of the Corporation. The names of the initial directors of the Corporation are as follows:

Lesli Ross David Lanski Nathan Lewinger

ARTICLE V - INITIAL REGISTERED AGENT

The street address of the initial registered office of the Corporation is 1201 Hays Street, Tallahassee, Florida 32301. The name of the initial registered agent of the Corporation at that address is Corporation Service Company.

ARTICLE VI - INCORPORATOR

The name and address of the incorporator of the Corporation is Brian J. Sherr, 515 East Las Olas Boulevard, Suite 1500, Fort Lauderdale, Florida 33301.

ARTICLE VII - LIMITATION ON DIRECTOR LIABILITY

A director shall not be personally liable to the Corporation or the holders of shares of capital stock for monetary damages for breach of fiduciary duty as a director, except (i) for any breach of the duty of loyalty of such director to the Corporation or such holders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) under Section 607.0831 of the Florida Business Corporation Act (the "FBCA"), or (iv) for any transaction from which such director derives an improper personal benefit. If the FBCA is hereafter amended to authorize the further or broader elimination or limitation of the personal liability of directors, then the liability of a director of the Corporation shall be eliminated or limited to the fullest extent permitted by the FBCA, as so amended. No repeal or modification of this Article VII shall adversely affect any right of or protection afforded to a director of the Corporation existing immediately prior to such repeal or modification.

ARTICLE VIII - INDEMNIFICATION

The Corporation shall indemnify and advance expenses to, and may purchase and maintain insurance on behalf of, its officers and directors to the fullest extent permitted by law as now or hereafter in effect. Without limiting the generality of the foregoing, the By-laws may provide for indemnification and advancement of expenses to officers, directors, employees and agents on such terms and conditions as the Board may from time to time deem appropriate or advisable.

ARTICLE IX - BY-LAWS

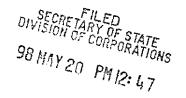
The Board shall have the power to adopt, amend or repeal the By-laws of the Corporation or any part thereof.

ARTICLE X - AMENDMENT

These Articles of Incorporation may be altered, amended or repealed by the shareholders of the Corporation in accordance with the applicable provisions of Florida law.

IN WITNESS WHEREOF, the incorporator has executed these Articles of Incorporation of VALUES IN EXCESS, INC. this 10 day of May, 1998.

BRIAN J. SHERR, Incorporator



CONSENT OF REGISTERED AGENT OF VALUES IN EXCESS, INC.

The undersigned, Corporation Service Company, whose business address is 1201 Hays Street, Tallahassee, Florida 32301, hereby accepts appointment as the initial registered agent of **VALUES IN EXCESS, INC.**, a Florida corporation, and accepts the obligations provided for in Section 607.0505, Florida Statutes.

CORPORATION SERVICE COMPANY Registered Agent

By: Lama R. Dunlap
It's agent, Laura R. Dunlap