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J.R. United Industries, Inc.

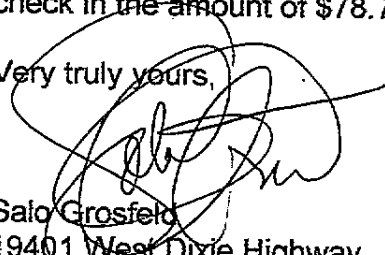
May 11, 1998

Department of State
Division of Corporation
409 East Gaines Street
Tallahassee, FL 32399

Gentlemen:

Enclosed is the articles of Incorporation for Grand Import Company, Inc. and a check in the amount of \$78.75 to cover the fees for filing.

Very truly yours,


Salo Grosfeld
19401 West Dixie Highway
Miami, FL 33180

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*****78.75 *****78.75

FILED
99 MAY 13 AM 9:59
SECRETARY OF STATE
TALLAHASSEE FLORIDA

B. BROCK MAY 17 1999

ARTICLES OF INCORPORATION

ARTICLE I

CORPORATE NAME

The name of this Corporation is: GRAND IMPORT COMPANY INC

Corporations principal office: 19401 W. DIXIE HWY, MIAMI, FL 33181

ARTICLE II

NATURE OF CORPORATE BUSINESS

The corporate may engage in of transact any or all activity on business permitted under the laws of the United States and of the State of Florida.

ARTICLE III

The corporation is authorized to issue and have outstanding at any one time an aggregate number of 500 shares of one class of common stock having a par value of \$1.00 per share. The consideration to be paid for each share of stock shall be fixed by the Board of Directors.

ARTICLE IV

PRE-EMPTIVE RIGHTS

All shareholders of the corporate shall be vested with full pre-emptive rights.

ARTICLE V

INITIAL REGISTERED AGENT AND INITIAL REGISTERED OFFICE

The Corporation's Initial Registered Agent and Registered Office in the State of Florida are;

INITIAL REGISTERED AGENT: SALOMON GROSFELD

INITIAL REGISTERED OFFICE: 19401 W. DIXIE HWY
MIAMI, FL 33181

ACKNOWLEDGMENT AND CONSENT OF REGISTERED AGENT

Having been named Initial Registered Agent to accept service of process on the Corporation at the Initial Registered office designated in these Articles of Incorporation, I hereby accept such and consent to act in this capacity and agree to comply with all requirements of Law pertaining thereto.


REGISTERED AGENT

SECRETARY OF STATE
TALLAHASSEE FLORIDA

MAY 13 AM 9:59

FILED

ARTICLES OF INCORPORATION OF GRAND IMPORT COMPANY, INC

ARTICLE VI
TERM OF EXISTENCE

THIS CORPORATION IS TO EXIST PERPETUALLY

ARTICLE VIII

INITIAL BOARD OF DIRECTORS

The number of Directors constituting the initial Board of Director of the Corporation is 2.

ARTICLES VIII

INITIAL DIRECTORS

The name and addresses of the members of the initial Board of Directors are:

SALOMON GROSFELD
13290 ARCH CREEK
NO. MIAMI, FL 33181

JAIME GROSFELD
12610 CYPRUS ROAD
NO. MIAMI, FL 33181

ARTICLE IX

INCORPORATOR

The names and addresses of the Incorporations Executing the Articles of Incorporation are:

NAME	ADDRESS	NO. OF SHARES
Salomon Grosfeld	13290 Arch Creek No. Miami, FL 33181	100
Mario Grosfeld	19401 W. DIXIE HWY Miami, FL 33181	100
Jaime Grosfeld	12610 Cyprus Rd No. Miami, FL 33181	100
Ralph Mizraji	84 Balcross Dr. Bal Harbour, FL 33154	100
Judy Adouth	1231 94 th Street Bar Harbour, FL 33154	100


SALOMON GROSFELD
INCORPORATOR


MARIO GROSFELD
INCORPORATOR


JAIME GROSFELD
INCORPORATOR


RALPH MIZRAJI
INCORPORATOR


JUDY ADOUTH
INCORPORATOR

ARTICLES OF INCORPORATION OF GRAND IMPORT COMPANY INC

ARTICLE X

This corporation shall qualify for section 1244 of the Internal Revenue code and shall further qualify as Sub-Chapter S. Corporation under section 1372 of the Internal Revenue Code.

STATE OF FLORIDA:

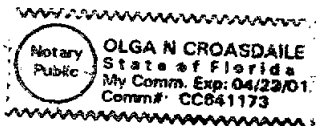
SS:

COUNTY OF DADE:

BEFORE ME, the undersigned authority, an officer qualified to administer oaths and take acknowledgements in the State and County aforesaid, personally appeared, Salomon Grosfeld, Mario Grosfeld, Jaime Grosfeld, Ralph Mizraji, Judy Edith to be the incorporators described in and who executed to me that he executed the same for the purposes therein expressed.

WITNESS my hand and official Seal in Miami, Dade County, Florida this
Of MAY 10, 1999

NOTARY PUBLIC, STATE OF FLORIDA
AT LARGE



Olga N. Croasdaile

FILED
99 MAY 13 AM 9:59
SECRETARY OF STATE
TALLAHASSEE FLORIDA