

999000019039



ACCOUNT NO. : 072100000032

REFERENCE : 150309 164036A

AUTHORIZATION :

Patricia Pizzuti

COST LIMIT : \$ 70.00

ORDER DATE : February 26, 1999

ORDER TIME : 2:32 PM

400002789474--6

ORDER NO. : 150309-005

CUSTOMER NO: 164036A

CUSTOMER: Kim Reese, Legal Asst
GLENN N. SIEGEL, P.A.
GLENN N. SIEGEL, P.A.
Suite 304
18501 Murdock Circle
Port Charlotte, FL 33948

RECEIVED

99 FEB 26 PM 3:53

STATE SECRETARY OF CORPORATIONS

DOMESTIC FILING

NAME: GULF COAST SPA MANUFACTURERS, INC.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

 CERTIFIED COPY
XX PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Cassandra Lamm

EXAMINER'S INITIALS:

CL 3/1/99

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
99 FEB 26 PM 12:23

**ARTICLES OF INCORPORATION
OF
GULF COAST SPA MANUFACTURERS, INC.**

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
99 FEB 26 PM 12: 23

In compliance with the requirements of F.S. Chapter 607, the undersigned, being a natural person, does hereby act as an incorporator in adopting and filing the following Articles of Incorporation for the purpose of organizing a business corporation.

ARTICLE I

The name of the corporation ("Corporation") is **GULF COAST SPA MANUFACTURERS, INC.**

ARTICLE II

The existence of the corporation shall begin on the date of filing and be perpetual.

ARTICLE III

The street address of the principal office of the Corporation is 10169 Sunday Drive, Port Charlotte, 33981.

ARTICLE IV

The maximum number of shares this Corporation is authorized to issue is 1000, all of which shall be Common Shares. All Common Shares shall be identical with each other in every respect and the holders thereof shall be entitled to one vote for each share on all matters on which shareholders have the right to vote. The stock shall have \$1.00 par value.

ARTICLE V

The initial street address of the Corporation's registered office is 10169 Sunday Drive, Port Charlotte, Florida 33981. The initial registered agent for the Corporation at that address is Bradford Tatum.

ARTICLE VI

The initial board of directors shall consist of one member. The name and address of the person who will serve on the initial board of directors are:

Name	Address
BRADFORD T. TATUM	10169 Sunday Drive Port Charlotte, Florida 33981

ARTICLE VII

The name and street address of the person signing these articles of incorporation are:

Name	Address
BRADFORD T. TATUM	10169 Sunday Drive Port Charlotte, Florida 33981

ARTICLE VIII

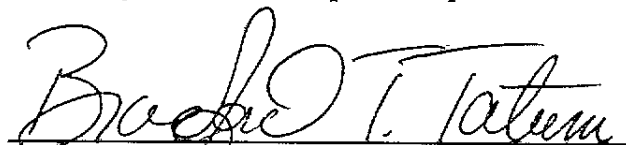
The corporation shall indemnify its directors, officers, employees, and agents to the fullest extent permitted by law.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this 25th day of February, 1999.


BRADFORD T. TATUM

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for **GULF COAST SPA MANUFACTURERS, INC.** at the place designated in the Articles of Incorporation, the undersigned is familiar with and accepts the obligations of that position pursuant to F.S. 607.0501(3).


BRADFORD T. TATUM

Date: 2/25/99

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
99 FEB 26 PM 12:23