

PO0000025032

COMPREHENSIVE BUSINESS ACCOUNTING, INC.

6123-A Oakbrook Parkway
Norcross, GA 30093

Telephone (770) 263-9100
Fax (770) 263-9166

February 20, 2000


Secretary Of State
State of Florida
Attn: Corp Division

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-03/06/00--01138--017
*****93.75 *****70.00

Dear Sir or Madam:

Please file the enclosed Articles of Incorporation for **AGM JEWELERS, INC.** to be processed in an expedited matter. Once the Articles have been filed please fax the documents to my attention at (770) 263-9166 and return the originals to my office via **US Mail**.

If you have any additional questions or concerns please do not hesitate to contact me collect at (770) 263-9100.

Sincerely,

Karim Kaisani
Agent For Incorporator

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00 MAR -6 PM 2:37
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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WC

ARTICLES OF INCORPORATION
OF
AGM JEWELERS, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

(1)

The name of the corporation is **AGM JEWELERS, INC.**

(2)

The corporation is organized for profit pursuant to the provisions of the Florida Business Corporation Code.

(3)

The period of duration of said corporation shall be perpetual.

(4)

The corporation is organized pursuant to the Georgia Business Corporation code and is organized to engage in any form of or type of business for any lawful purpose or purposes under the laws of the State of Florida.

(5)

The corporation shall have authority to issue no more than ten thousand shares of common stock with a par value of \$1.00.

(6)

The registered office of the corporation is 1801 Palm Beach Lakes Blvd., West Palm Beach Shopping Center K-1325, West Palm Beach, FL 33341.

The initial registered agent of the corporation is

Mohammed Ali

(7)

The initial Board of Directors shall consist of three members, who are;

Mohammed Ali
Akber Ali
Gulshaker Ali

(8)

No director shall have any personal liability to the corporation or its shareholders for monetary damages for breach of duty of care or other duty as a director provided, that this provision shall not eliminate or limit the liability of a director:

(a) For any appropriation, in violation of his duties of any business opportunity of the corporation;

(b) For acts or omissions not in good faith which involve intentional misconduct or a knowing violation of law;

(c) For the types of liability set forth in O.C.G.A. Section 14-2-832 or

(d) For any transaction from which the derived an improper personal benefit.

(9)

The name and address of incorporators are;

Mohammed Ali
1801 Palm Beach Lakes Blvd
West Palm Beach Shopping Center K-1325
West Palm Beach, FL 33041

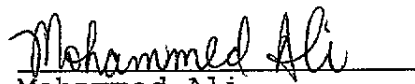
Akber Ali
250 Pine Bridge Trail
Alpharetta, GA 30022

Gulshaker Ali
250 Pine Bridge Trail
Alpharetta, GA 30022

(10)

The mailing address of the initial principal office of the corporation is 1801 Palm Beach Lakes Blvd., West Palm Beach Shopping Center K-1325., West Palm Beach, FL GA 33041.

IN WITNESS WHEREOF, the undersigned executed the Articles of Incorporation on February 20, 2000.


Mohammed Ali
Incorporator

CONSENT TO APPOINTMENT AS REGISTERED AGENT

FILED
00 MAR -6 PM 2:37
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

TO: Honorable Sandra B. Mortham
Secretary of State
Corporations Division
State of Florida

I do hereby consent to serve as Registered Agent for the corporation of "**AGM
JEWELERS, INC.**"

This 20th day of February, 2000.


Mohammed Ali

Address of Registered Agent:

1801 Palm Beach Lakes Blvd
Palm Beach Shopping Center K-1325
Palm Beach County
West Palm Beach, Florida 33401