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Carlisle Consulting Company, Inc.

Tax & Small Business Consulting Services

April 5, 2000

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-04/10/00-01123-006
*****78.75 *****78.75

State of Florida
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32414

RE: Corporation Registration
S & W Investments, Inc.

FILED
00 APR 27 AM 10:11
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Dear Sirs:

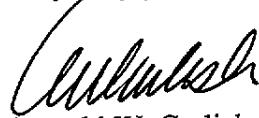
Please find enclosed our check in the amount of \$ 78.75 to cover the following services connected with the registration of S & W Investments, Inc., as a for-profit Corporation with your office:

Filing fees	\$ 35.00
Certified copy	8.75
Registered agent designation	35.00
	<u> </u>
	\$ 78.75

Please use the enclosed copy of this letter, duplicate articles of incorporation, and return addressed envelope to confirm to us that this request has been processed.

If you have any questions concerning this matter please contact the undersigned. Thank you for your prompt attention to this matter.

Very truly yours,



Ronald W. Carlisle
PMB 340
501 N. Orlando Ave. # 313
Winter Park, Fl. 32789-7313
407-671-8372

F. C. [unclear] APR 28 2000

Mailing Address: PMB 340 • 501 N. Orlando Avenue #313 • Winter Park, FL 32789 - 7313

Office Address: 2431 Aloma Ave. Suite 129 • Winter Park, FL 32792 • Phone:407-671-8372 • Fax:407-671-8392



FLORIDA DEPARTMENT OF STATE
Katherine Harris
Secretary of State

April 14, 2000

RONALD W CARLISLE CONSULTING CO., INC.
501 N ORLANDO AVE #313
WINTER PARK, FL 32789-7313

SUBJECT: S & W INVESTMENTS, INC.
Ref. Number: W00000009871

We have received your document for S & W INVESTMENTS, INC. and your check(s) totaling \$78.75. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity.

Please select a new name and make the correction in all appropriate places. One or more major words may be added to make the name distinguishable from the one presently on file.

Adding "of Florida" or "Florida" to the end of a name is not acceptable.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 487-6904.

Freida Chesser
Corporate Specialist

Letter Number: 000A00020542

ARTICLES OF INCORPORATION

OF

OSAKA SPA, INC.

ARTICLE I

NAME

The name of this corporation is Osaka Spa, Inc.

The address of this corporation is:

1205 E. Hillsboro Ave.
Tampa, FL 33610

ARTICLE II

DURATION

The Corporation shall have a perpetual existence.

ARTICLE III

PURPOSE

The purpose of this Corporation is to engage in any activities of Business permitted under the laws of the United States and Florida.

ARTICLE IV

CAPITAL STOCK

The maximum number of shares which this Corporation is authorized to have outstanding at any time is one (1) Hundred shares of common stock having a par value of one dollar (\$ 1.00) per share.

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLE V

INITIAL REGISTERED OFFICE AND AGENT

The initial registered office of this Corporation shall be at 2431 Aloma Avenue, Suite 129, Winter Park, FL, 32792 and the initial registered agent of this Corporation at such office shall be Ronald W. Carlisle, who upon accepting this designation agrees to comply with the provisions of Section 48.091, Florida Statutes as amended from time to time, with respect to keeping an office open for service of process.

ARTICLE VI

INITIAL BOARD OF DIRECTORS

The initial Board of Directors shall consist of Two members. The number of directors may be increased or decreased from time to time by vote of the stockholders, but in no case shall the number of directors be less than one nor more than four.

ARTICLE VII

INCORPORATION

The name and address of the person signing these Articles of Incorporation is:

Ronald W. Carlisle, Registered Agent
2431 Aloma Avenue, Suite 129
Winter Park, FL. 32792

ARTICLE VIII

AMENDMENT

This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment hereto, and any right conferred upon the shareholders is subject to this reservation.

ARTICLE IX

BYLAWS

The Board of Directors shall adopt the initial Bylaws. The Power to alter, amend, or repeal the Bylaws or adopt new Bylaws is vested in the Board of Directors, subject to repeal or change by action of the shareholders.

ARTICLE X

INFORMAL SHAREHOLDER ACTION

The holders of not less than a majority of the issue and outstanding shares of the voting stock of the corporation may act by written agreement without a meeting, as provided In Florida Statutes 607.0704 and the Bylaws.

ARTICLE XI

PREEMPTIVE RIGHTS

Each shareholder of this corporation shall have the first right to purchase shares and securities convertible into shares of any class, kind or series of stock in this corporation that may from time to time be issued (whether or not presently authorized), in the ratio that the number of shares he holds at the time of issue bears to the total number of shares outstanding. This right is granted with respect to all shares of stock the Corporation, including:

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1. Shares issued as compensation to directors, officers, agents, or employees of the corporation or its subsidiaries or affiliates;
 2. Shares issued to satisfy conversion or option rights created to provide Compensation to directors, officers, agents, or employees of the corporation its Subsidiaries or affiliates;
 3. Shares authorized in these Articles of Incorporation that are issued within Six (6) months from effective date of incorporation.
 4. Shares sold otherwise than for money. This right shall be deemed waived by any shareholder who does not exercise it and pay for the shares preempted within thirty (30) days of receipt of a notice in writing from the corporation stating the price, terms and conditions of the issue of shares and inviting him to exercise his preemptive rights. This right may also be waived by affirmation written waiver submitted by the shareholder to the corporation within thirty (30) days of receipt of notice from the corporation.

ARTICLE XII

CUMULATIVE VOTING

In any election of directors by the shareholders, each shareholder of record entitled to vote shall have the right to cumulate his shares and give one candidate as many votes as

shall equal the number of directors to be elected multiplied by the number of shares owned by such stockholder, or to distribute them on the same principle among as many candidates as he sees fit; provided, however, that notice shall be given by any shareholder to the President or a Vice President of the corporation not less than twenty-four hours before the time fixed for the holding of the meeting for the election of directors that he intends to accumulate his votes at such election. This right to vote cumulatively shall not be further restricted or qualified by any provision in the Bylaws of this corporation.

ARTICLE XIII

LONG-TERM EMPLOYMENT CONTRACT

The Board of Directors may authorize the corporation to enter into employment contracts with any executive officer for periods longer than one year, and any charter or Bylaw provision for annual election shall be without prejudice to the contract rights, if any, of the executive officer under such contract.

IN WITNESS WHEREOF, the undersigned executes these Articles of Incorporation this 24 day of April, 2000.

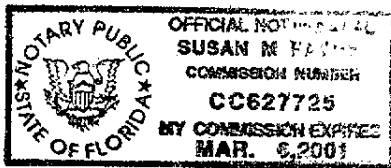


(Name of Incorporator)

STATE OF FLORIDA

COUNTY OF ORANGE

The foregoing Articles of Incorporation of Osaka Spa, Inc., were
acknowledged before me this 26th day of April, 2000, Ronald W. Carlisle,
Registered Agent.



Notary Public

Susan M Payne

ACCEPTANCE OF REGISTRATION AGENT

Having been named to accept service of process for Osaka Spa, Inc. at
the place designated in the Articles of Incorporation, Ronald W. Carlisle
agrees to act in this capacity, and agrees to comply with the provisions of Section 48.091
relative to keeping open such office.

Carlisle

Dated April 26, 2000

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

00 APR 27 AM 10:11

FILED