

ABEL, BAND, RUSSELL, COLLIER, PITCHFORD & GORDON
CHARTERED

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ADDITIONAL JURISDICTIONS

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RONALD L. COLLIER - PA & NJ
ANTHONY J. ABATE - IL
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*Board Certified Real Estate Lawyer
**Board Certified Civil Trial Lawyer
***Board Certified Business Bankruptcy Law
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****Board Certified Business Litigation Lawyer
*****Board Certified Tax Lawyer

Reply To: Sarasota

June 1, 2001

Please refer to our file number:

1854-2
Writer's Direct Line:
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Thaynes@Abelband.com

Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

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

Re: ELEMENTS OF SURFING CO.
Articles of Incorporation

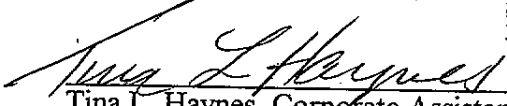
Dear Sir or Madam:

Enclosed please find a check in the amount of \$78.75 to cover the cost of filing the enclosed Articles of Incorporation for the referenced corporation.

Please return the certified copy to the undersigned.

Very truly yours,

ABEL, BAND, RUSSELL, COLLIER,
PITCHFORD & GORDON, CHARTERED


Tina L. Haynes, Corporate Assistant
For The Firm

01 JUN -4 AM 7:23
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILED

/tlh

Enclosure

ARTICLES OF INCORPORATION

OF

ELEMENTS OF SURFING CO.

The undersigned incorporator, for the purpose of forming a Corporation for profit under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation:

ARTICLE I - NAME

The name of this Corporation is:

ELEMENTS OF SURFING CO.

ARTICLE II - TERM OF EXISTENCE

The Corporation is to exist perpetually.

ARTICLE III - PURPOSES

The purposes of the Corporation are to engage in any activity or business permitted under the laws of the United States and the State of Florida.

ARTICLE IV - CAPITAL STOCK

The shares of stock of this Corporation shall consist of only one class. The number of shares of stock that this Corporation is authorized to have outstanding at any one time is:

1,000 Shares of Common Stock

par value of \$1.00 per share

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ARTICLE V - PRINCIPAL OFFICE

The address of the principal place of business of this Corporation shall be:

807 Palmetto Road
Venice, Florida 34293

and, the mailing address of this Corporation shall be:

807 Palmetto Road
Venice, Florida 34293

ARTICLE VI - INITIAL REGISTERED AGENT AND ADDRESS

The registered agent and street address of the registered office of this Corporation is:

Aaron Howard 807 Palmetto Road
Venice, Florida 34293

ARTICLE VII - DIRECTORS

This Corporation shall have two (1) Director initially. The number of Directors may be changed from time to time by Bylaws adopted by the Shareholders. The name and address of the first Director is:

Aaron Howard 807 Palmetto Road
Venice, Florida 34293

ARTICLE VIII - AMENDMENT

These Articles of Incorporation may be amended in certain instances by the Board of Directors as provided by statute and in certain instances by resolutions adopted by the Board of Directors, proposed by them to the Shareholders and approved at a Shareholders Meeting by a majority of the stock entitled to vote thereon.

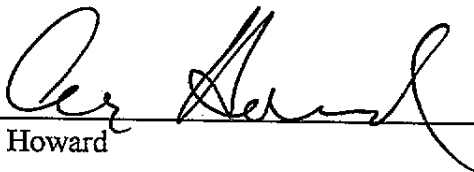
ARTICLE IX - INCORPORATOR

The name and street address of each incorporator to these Articles of Incorporation is:

Aaron Howard

807 Palmetto Road
Venice, Florida 34293

The undersigned has executed these Articles this 25th day of May, 2001.




Aaron Howard

"INCORPORATOR"

Having been named as Registered Agent and to accept service of process for ELEMENTS OF SURFING CO. at the place designated in the Articles, I hereby accept the appointment as Registered Agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as Registered Agent.

5/25/01

Date



Aaron Howard

"REGISTERED AGENT"

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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