

LAW OFFICES OF DAVID S. COHEN, LC

5728 Major Boulevard
Suite 550
Orlando, FL 32819
Tel: 407-354-3420
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August 1, 2001

VIA FEDERAL EXPRESS

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

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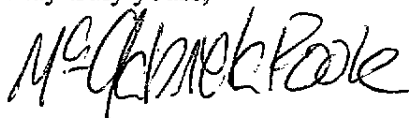
Re: Articles of Incorporation for Queen Nails, Inc.

Dear Sir or Madam:

Enclosed please find the Articles of Incorporation for Queen Nails, Inc., this firm's check in the amount of \$70.00 to cover the filing fee, and a completed designation of registered agent form. Upon receipt of this package, please file the said documents immediately with the Secretary of State. Once filed please fax confirmation to (407) 354-3840 and return a receipt of filing to this office.

If you have any questions or need further information, please do not hesitate to contact our office at the above number. Thank you for your assistance with this matter.

Very truly yours,



Maria Gabriela Poole
Legal Assistant to
David S. Cohen

Enclosures

FILED
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION

of

QUEEN NAILS, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned incorporator, being a natural person competent to contract, subscribes to these Articles of Incorporation to form a corporation under the laws of the State of Florida.

I. NAME

The name of this corporation is Queen Nails, Inc. and its principle place of business is 12817 Gettysburg Cir., Orlando, FL 32837.

II. PURPOSE

The purpose for which the corporation is organized is to engage in the business of providing manicures and pedicures and any other lawful purpose.

III. DURATION

The term of existence of the corporation is perpetual.

IV. CAPITAL STOCK

The number of shares of stock that the corporation is authorized to have outstanding is 10,000, all of which shall be common shares with par value of \$.01.

V. REGISTERED OFFICE

The street address of the initial registered office of the corporation in this State is 5728 Major Blvd., Suite 550, Orlando, FL 32819. The initial registered agent at the registered office is David S. Cohen, Esquire.

VI. INCORPORATOR

The name and post office address of the incorporator is:

Ai Lien Koo
8374 Sandbury Blvd.
Orlando, FL 32819

VII. DIRECTORS

The Board of Directors shall initially consist of two (2) Directors. The number of Directors may be either increased or diminished from time to time by the Board of Directors or the shareholders in accordance with the By-Laws of this corporation. The name and address of the initial Board of Directors is:

Diep Huu Tran
12817 Gettysburg Circle
Orlando, FL 32837

Ai Lien Koo
8374 Sandbury Blvd.
Orlando, FL 32819

VIII. Lost or Destroyed Certificates

Stock certificates to replace lost or destroyed certificates shall be issued on such basis and according to such procedures as are from time to time provided for in the By-Laws of this corporation.

ARTICLE IX. Amendment to Articles

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the shareholders, and approved at a shareholders meeting by a majority of the stock issued and entitled to be voted, unless all the Directors and all the shareholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

ARTICLE X. By-Laws

The power to adopt, alter, amend or repeal By-Laws of this corporation shall be vested in the Board of Directors and the Shareholders.

ARTICLES XI. Preemptive Rights

Every shareholder, upon the sale of any additional stock of this corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

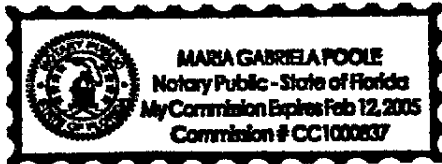
IN WITNESS WHEREOF, I have hereunto subscribed my name this 1st day of August, 2001.

Ai Lien Koo
Ai Lien Koo, Incorporator

STATE OF FLORIDA)
COUNTY OF ORANGE)

The foregoing instrument was acknowledged before me this 1st day of August, 2001 by Ai Lien Koo, who is personally known to me or who has produced Fla. Delv. Lic. as identification and who did not take an oath.

Maria Gabriela Poole
Maria Gabriela Poole, Notary
My Commission Expires:



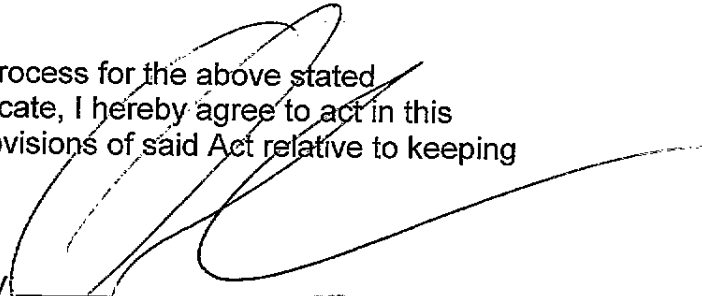
CERTIFICATE DESIGNATING REGISTERED AGENT
FOR THE SERVICES OF PROCESS WITHIN THIS STATE

Pursuant to the Florida General Corporation Act, the following is submitted, in compliance with said Act:

Queen Nails, Inc., desiring to organize as a corporation under the laws of the State of Florida with its registered office at 5728 Major Blvd., Suite 550, Orlando, FL 32819, has named David S. Cohen, Esquire, located at the above registered office as its Registered Agent to accept service of process within this state.

ACKNOWLEDGEMENT:

Having been named to accept service of process for the above stated corporation, at the place designated in this Certificate, I hereby agree to act in this capacity, and further agree to comply with the provisions of said Act relative to keeping open said office.

By 
David Cohen, Registered Agent

Date: 8-1-01

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA