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TRANSMITTAL LETTER

Department of State Division of Corporations P.O. Box 6327 Tallahassee, Fl 32314 700004791427--3 -01/23/02--01045--007 ****122.50 ******78.75

Date: OCTOBER 19, 2001

SPLASH & GIFTS, INC.

SUBTECT:

(proposed corporate name)

Enclosed are the ARTICLES OF INCORPORATION of the subject corporation. Our check for \$122.50 is enclosed..

FROM:

BARAK HASSINE, PRES SPLASH & GIFTS, INC. 2044 S. ATLANTIC AVE. DAYTONA BEACH, FL 32118 SECRETARY OF STATE
TALLAHASSEE, FLOZIDA

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FLORIDA DEPARTMENT OF STATE Katherine Harris Secretary of State

January 30, 2002

BARAK HASSINE SPLASH & GIFTS 2044 S ATLANTIC AVE DAYTONA BEACH, FL 32118

SUBJECT: SPLASH & GIFTS, INC. Ref. Number: W02000002612

We have received your document for SPLASH & GIFTS, INC. and your check(s) totaling \$122.50. 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) 245-6904.

Letter Number: 202A00005554

Freida Chesser Corporate Specialist New Filings Section

AFFIDAVIT

I, BARAK HASSINE, HEREBY ACKNOWLEDGE THAT I AM ESTABLISHING A NEW CORPORATION USING THE SAME NAME AS MY CORPORATION WHICH WAS DISSOLVED ON SEPT 21,2001. THE NAME IS "SPLASH AND GIFTS, INC.".

I HEREBY STATE THAT I HAVE NO INTENTION OF RESTORING THE OLD CORPORATION AND THAT THE DISSOLUTION WAS FINAL AND THAT I WILL NOT TAKE ANY ACTION TO REINSTATE IT.

SIGNED:

212es

DATE

ARTICLES OF INCORPORATION

OF

SPLASH & GIFTS, INC.

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

ARTICLE I NAME

The name of the corporation shall be:

SPLASH & GIFTS, INC.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

SPLASH & GIFTS, INC. 2044 S. ATLANTIC AVE. DAYTONA BEACH, FL 32118

ARTICLE III CAPITAL STOCK

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:

100 shares of common no-par value stock

ARTICLE IV INITIAL REGISTERED AGENT & STREET ADDRESS

The name and address of the initial registered agent is:

BARAK HASSINE, PRES. SPLASH & GIFTS, INC. 2044 S. ATLANTIC AVE. DAYTONA BEACH, FL 32118 SECRETARY OF STATE
TALLAHASSEE, FLUEROA
02 NFR 17 PN 4: 08

ARTICLE V INCORPORATOR (S)

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

BARAK HASSINE, PRES. SPLASH & GIFTS, INC. 2044 S. ATLANTIC AVE. DAYTONA BEACH, FL 32118

The undersigned incorporator has executed these Articles of Incorporation this 19TH day of OCTOBER, 2001

Signature - BARAK HASSINE, PRES.

CERTIFICATE OF DESIGNATION REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of sections 607.0501 or 617.0501, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

- 1. The name of the corporation is: SPLASH & GIFTS, INC.
- 2. The name and address of the registered agent and office is:

BARAK HASSINE, PRES. SPLASH & GIFTS, INC. 2044 S. ATLANTIC AVE. DAYTONA BEACH, FL 32118



HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, 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 OBLIGATION OF MY POSITION AS REGISTERED AGENT.

SIGNATURE

DATE: OCTOBER 19, 2001