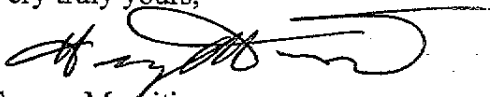


PO2000106772

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

Please find enclosed our check in the amount of \$122.50 to cover Incorporation and franchise fees for Gem Resurfacing Specialist, Inc.

Very truly yours,



George Moraitis
Registered agent for
Gem Resurfacing Specialists, Inc.

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-09/30/02--01051--019
****122.50 *****78.75

02 SEP 30 PM 1:59
SECRETARY OF STATE
TALLAHASSEE FLORIDA

FILED

9/30

CERTIFICATE OF INCORPORATION
FOR
GEM RESURFACING SPECIALISTS, INC.

FILED
02 SEP 30 PM 1:59
SECRETARY OF STATE
TALLAHASSEE FLORIDA

We, the undersigned, hereby associate ourselves together for the purpose of becoming a Corporation under the laws of the State of Florida, by and under the provisions of the statutes of the said State of Florida.

Article I

The name of the corporation shall be , Gem Resurfacing Specialists, Inc.
and located at 17730 NW 82 Ave, Hialeah, Fl 33015.

Article II

The corporation shall have perpetual existence.

Article III

The general nature of business to be transacted by the corporation shall be . . . but not limited to ... resurfacing tubs, sinks etc. .

Article IV

The maximum number of shares of stock that the corporation is authorized to have outstanding at any time, shall be 1000 shares @ \$1.00 par value.

Article V

The initial registered office of the Corporation shall be:

16919 NW 57th Ave
Miami, Fl 33055

and the initial registered agent of the corporation shall be George Moraitis..

Article VI

Pursuant to the authority of F.S. 607.111, the Corporation shall be managed by the stockholders, rather than a Board of Directors.

Article VII

The name of and street addresses of each incorporator to these Articles of Incorporation, are as follows:

Gerardo Hernandez
17730 NW 82 Ave
Hialeah, FL 33015

In witness whereof, we have here unto set our hands and our seal this 26 day of Sept
A.D. 2002.

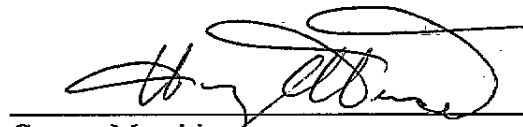

Gerardo Hernandez

State of Florida:

County of Dade:

I hereby certify that on this day, before me, a Notary Public duly authorized in the State and County aforesaid to take acknowledgment, personally appeared: Gerardo Hernandez to me well known to be the person described as Incorporator in and who executed the foregoing Articles of Incorporation, and he acknowledged before me, according to law, that he subscribed to those Articles of Incorporation.

Witness my hand and official seal, the county and state aforesaid, this 26 day of Sept
, A.D. 2002.


George Moraitis
Notary Public- Florida at large



George Moraitis
Commission # DD120425
Expires June 12, 2006
Bonded Thru
Atlantic Bonding Co., Inc.

Designation of Registered office and registered agent.

In pursuant of Chapter 48.091, Florida Statutes, the following is submitted, in compliance with said act:

First, , Gem Resurfacing Specialists, Inc.
desiring to organize under the laws of the State of Florida, with its Registered office, as indicated in the Articles of Incorporation, has named George Moraitis located at 16919 NW 57th Ave, Miami, Fl 33055 as its agent to accept service of process within said state.

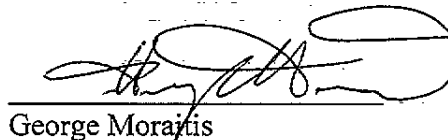
This ~~26~~ day of ~~Sept~~, A.D. 2002.



Gerardo Hernandez

Having been named to accept service of process for the above stated Corporation, at the place designated in this certificate, I hereby accept to act in this capacity, and agree to comply with the provisions of all Statutes relative to the proper and complete performance of my duties.

This ~~26~~ day of ~~Sept~~, A.D. 2002



George Moraitis

Registered agent of
Gem Resurfacing Specialists, Inc.

FILED
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SECRETARY OF STATE
TALLAHASSEE FLORIDA