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Low Carb Ideas, Inc.

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MESSAGE:

PLEASE SEE THE ATTACHED ARTICLES OF INCORPORATION OF LOW CARB IDEAS, INC., FOR ELECTRONIC FILING.

PLEASE CALL ME IF YOU HAVE ANY QUESTIONS.

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SECRETARIA LA STATE
TALLAHASSEE. FLORIDA

ARTICLES OF INCORPORATION OF LOW CARB IDEAS, INC. A FLORIDA CORPORATION

The undersigned, acting as Incorporator of a Florida corporation ("Corporation") under the Florida Business Corporation Act, Chapter 607 of the Florida Statutes, hereby causes to be delivered the following Articles of Incorporation for such Corporation:

ARTICLE I

NAME

The name of the Corporation is Low Carb Ideas, Inc.

ARTICLE II

ADDRESS

The initial principal place of business and mailing address of this Corporation shall be c/o Gerald R. Lewin, C.P.A., Goldstein, Lewin & Co., 1900 N.W. Corporate Blvd., Suite 300 East, Boca Raton, FL 33431.

ARTICLE III

COMMENCEMENT OF CORPORATE EXISTENCE

The corporate existence shall begin on the date these Articles of Incorporation are filed with the Department of State.

ARTICLE IV

PURPOSE

The Corporation is organized for the purpose of transacting any and all lawful business for which corporations may be incorporated under the laws of the State of Florida.

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ARTICLE V

CAPITAL STOCK

The Corporation is authorized to issue One Hundred (100) shares of Common Stock having a par value of \$0.01 per share.

ARTICLE VI

INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of the Corporation is Goldstein, Lewin & Co., 1900 N.W. Corporate Blvd., Suite 300 East, Boca Raton, FL 33431, and the name of the initial Registered Agent of the Corporation at that address is Gerald R. Lewin, C.P.A.

ARTICLE VII

INCORPORATOR

The name and address of the person signing these Articles are as follows:

Name

Address

Fred H. Goldman

11017 Via San Remo Boynton Beach, FL 33437

ARTICLE VIII

INDEMNIFICATION

The Corporation shall indemnify its directors, officers, and members to the fullest extent permitted by the provisions of the Florida Business Corporation Act, as the same may be amended and supplemented, from and against any and all of the expenses or liabilities incurred in defending a civil or criminal proceeding, or other matters referred to in or covered by said provisions, including advancement of expenses prior to the final disposition of such proceedings and amounts paid in settlement of such proceedings. The indemnification provided for herein shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any bylaw, agreement, vote of members or disinterested directors or otherwise, both as to action in his or her official capacity and as to action in another capacity while holding such office. The right to indemnification shall continue as to a person who has ceased to be a director or officer and shall inure to the benefit of the heirs, executors and administrators of such a

person, and an adjudication of liability shall not affect the right to indemnification for those indemnified.

. IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this 17th day of September, 2003.

FRED H. GOLDMAN

Incorporator

ACCEPTANCE OF DESIGNATION AS REGISTERED AGENT

RECALLANT

I hereby accept the appointment as the initial Registered Agent of Low Carb Ideas, Inc.,

In the formalism Articles of Low Carb Ideas, Inc., as made in the foregoing Articles of Incorporation, and agree to act in such 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 the initial Registered Agent of Low Carb Ideas, Inc.

Dated: September 17, 2003

Initial Registered Agent

FYL 240304.1