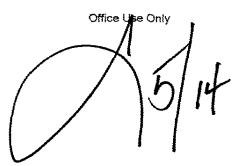
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CORPORATION(S) NAME

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	Cato, Incorporated		
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Aprofit			
() NonProfit	() Amendment	() Merger	
() Foreign	() Dissolution	() Mark	
() Limited Partnership	() Annual Report	() Other	
() Reinstatement	() Reservation	() Change of Registered Agent	
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May 10, 2004

EMPIRE

SUBJECT: CATO, INCORPORATED

Ref. Number: W04000017811

We have received your document for CATO, INCORPORATED. However, the document has not been filed and is being returned for the following:

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.

The document number of the name conflict is 827645.

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) 245-6934.

Loria Poole Document Specialist New Filings Section

Letter Number: 204A00032171



ARTICLES OF INCORPORATION In compliance with Chapter 607 and/or Chapter 621, F.S. (Profit) ARTICLE I The name of the corporation shall be: Spice Isle Corp. ARTICLE II PRINCIPAL OFFICE The principal place of business/mailing address is: Miramar, F1. 33023 ARTICLE III **PURPOSE** The purpose for which the corporation is organized is: To buy Real estate ARTICLE IV SHARES 100 shaves The number of shares of stock is: ARTICLE V INITIAL OFFICERS AND/OR DIRECTORS List name(s), address(es) and specific title(s): Leroy Sergeart, President / Secretary 7637 Miramar Parkway Fl. 33023 Miramar, REGISTERED AGENT ARTICLE VI The name and Florida street address of the registered agent is: Filippides Miramar, Fl. 33023 ARTICLE VII INCORPORATOR The name and address of the Incorporator is: Sergeant Miramar Parkway Ulramar, Fl. 33023 Having been named as registered agent to accept service of process for the above stated corporation at the place designated in this certificate, I am familiar with and accept the appointment as registered agent and agree to act in this capacity