

**Electronic Articles of Incorporation
For**

P04000084088
FILED
May 27, 2004
Sec. Of State
tsmith

PAYLESS SPA DEPOT AND ACCESSORIES CORP

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

PAYLESS SPA DEPOT AND ACCESSORIES CORP

Article II

The principal place of business address:

275 WESTWOOD CIRCLE E.
WPB, FL. US 33411

The mailing address of the corporation is:

275 WESTWOOD CIRCLE E.
WPB, FL. US 33411

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is:

100000

Article V

The name and Florida street address of the registered agent is:

JEFF A NAYLOR
275 WESTWOOD CIRCLE E.
WPB, FL. 33411

I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: JEFF NAYLOR

Article VI

The name and address of the incorporator is:

JEFF NAYLOR
275 WESTWOOD CIRCLE E.
WPB
33411

Incorporator Signature: JEFF NAYLOR

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
JEFF A NAYLOR
275 WESTWOOD CIRCLE E.
WPB, FL. 33411 US

Title: VP
LISA A ROBINSON
275 WESTWOOD CIRCLE E.
WPB, FL. 33411 US

Article VIII

The effective date for this corporation shall be:

05/26/2004