

**Electronic Articles of Incorporation
For**

P04000142354
FILED
October 13, 2004
Sec. Of State
jshivers

J. KUGEL DESIGNS, INC.

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:

J. KUGEL DESIGNS, INC.

Article II

The principal place of business address:

7040 WEST PALMETTO PARK ROAD
530
BOCA RATON, FL. 33433

The mailing address of the corporation is:

7040 WEST PALMETTO PARK ROAD
530
BOCA RATON, FL. 33433

Article III

The purpose for which this corporation is organized is:

THE DESIGN AND SALE OF HIGH STYLE DESIGNER MERCHANDISE

Article IV

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

100

Article V

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

ROBERT SABIN
7040 WEST PALMETTO PARK ROAD
530
BOCA RATON, FL. 33433

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

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Registered Agent Signature: ROBERT SABIN

Article VI

The name and address of the incorporator is:

ROBERT SABIN
7040 WEST PALMETTO PARK ROAD
530
BOCA RATON, FL 33433

Incorporator Signature: ROBERT SABIN

Article VII

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

Title: PRES
ROBERT SABIN
7040 WEST PALMETTO PARK ROAD
BOCA RATON, FL. 33433

Title: VP
IRV SCHILLER
7040 WEST PALMETTO PARK ROAD
BOCA RATON, FL. 33433