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FLORIDA DEPARTMENT OF STATE Glenda E. Hood Secretary of State DECEIVED

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November 2, 2004

AC CORPORATION 1030 MEYER WAY PENSACOLA, FL 32514

SUBJECT: AC CORPORATION Ref. Number: W04000040145

We have received your document for AC CORPORATION and your check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

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.

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) 245-6995.

Wanda Cunningham Document Specialist New Filings Section

Letter Number: 304A00062841

TRANSMITTAL LETTER

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

Subject:

AC Corporation

(Proposed Corporate Name)

Enclosed please find an original and one (1) copy of the articles of incorporation for the above corporation and check in the amount of \$122.50.

From:

AC Corporation

(Name)

1030 Meyer Way

(Address)

Pensacola, FL 32514

(City, State & Zip)

(850)-346-3041

(Telephone Number)

Note: Additional copy of articles is needed when certified copy is requested.

ARTICLES OF INCORPORATION

AC Nail Spa Corporation

The undersigned incorporator, for the purposed of forming a corporation under the Florida Business Corporation Act, hereby adopt the following Articles of Incorporation.

ARTICLE I - NAME

The name of the corporation shall be:

AC Nail Spa Corporation

ARTICLE II – PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be:

2475 E Nine Mile Road Pensacola, FL 32514

ARTICLE III - CAPITAL STOCK

The number of stock that this corporation is authorized to have outstanding at any one time is:

100 Shares

ARTICLE IV – INITIAL REGISTERED AGENT AND ADDRESS

The name and address of the initial registered agent is:

Andy Chen 1030 Meyer Way Pensacola, FL 32514

ARTICLE V-INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation is:

Andy Chen 1030 Meyer Way Pensacola, FL 32514

ARTICLE VI – OFFICERS OF THE CORPORATION

The name and title of the officer(s) of this Corporation is(are):

Andy Chen, President

The undersigned has (have) executed these Articles of Incorporation this Ogtober 22, 2004

Signature and Pitle)

CERTIFICATE OF DESIGNATION REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of section 607.0501, Florida Statues, the undersigned Corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered agent/registered office, in the state of Florida.

1.) The name of the Corporation is:

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Having been named as registered agent and to accept service of process for the above stated Corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statues relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Signature:

Date: