

**Electronic Articles of Incorporation
For**

P05000007309
FILED
January 14, 2005
Sec. Of State
Ipooles

S & E SPA, 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:

S & E SPA, INC.

Article II

The principal place of business address:

1700 W INTERNATIONAL SPEEDWAY BLVD.
DAYTONA BEACH, FL. US 32114

The mailing address of the corporation is:

1700 W INTERNATIONAL SPEEDWAY BLVD.
DAYTONA BEACH, FL. US 32114

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:

100

Article V

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

SHALOM M COHEN
113 BOTEFUHR AVENUE
DAYTONA BEACH SHORES, FL. 32118

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

P05000007309
FILED
January 14, 2005
Sec. Of State
Ipoole

Registered Agent Signature: SHALOM M COHEN

Article VI

The name and address of the incorporator is:

SHALOM M. COHEN
113 BOTEFHUR AVNUE
DAYTONA BEACH SHORES, FL. 32118

Incorporator Signature: SHALOM M COHEN

Article VII

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

Title: P
ELISE M KINCHEN
113 BOTEFUHR AVENUE
DAYTONA BEACH SHORES, FL. 32118 US

Title: S/T
SHALOM M COHEN
113 BOTEFUHR AVENUE
DAYTONA BEACH SHORES, FL. 32118 US