

**Electronic Articles of Incorporation
For**

P06000027585
FILED
February 24, 2006
Sec. Of State
thampton

SPA SALES 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:

SPA SALES INC.

Article II

The principal place of business address:

1649 FORUM PLACE
SUITE 12
WEST PALM BEACH, FL. 33401

The mailing address of the corporation is:

1649 FORUM PLACE
SUITE 12
WEST PALM BEACH, FL. 33401

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:

1000

Article V

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

MARVIN MALTZ
1649 FORUM PLACE
SUITE 12
WEST PALM BEACH, FL. 33401

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

P06000027585
FILED
February 24, 2006
Sec. Of State
thampton

Registered Agent Signature: MARVIN MALTZ

Article VI

The name and address of the incorporator is:

MARVIN MALTZ
106 SEGOVIA WAY

JUPTER, FL 33458

Incorporator Signature: MARVIN MALTZ

Article VII

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

Title: D
MARVIN MALTZ
106 SEGOVIA WAY
JUPITER, FL. 33401 US

Title: D
RACHELLE FREIDLAND
19090 TWO RIVER LANE
BOCA RATON, FL. 33498 US

Title: D
ELLA FRENKEL
20229 NE 15TH COURT
MIAMI, FL. 33179 US