Electronic Articles of Incorporation For

P06000070632 FILED May 19, 2006 Sec. Of State dbrown

TIPS & TOES SALON, 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:

TIPS & TOES SALON, INC.

Article II

The principal place of business address:

9117 FRED ST HUDSON, FL. 34669

The mailing address of the corporation is:

9117 FRED ST HUDSON, FL. 34669

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: 6000

Article V

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

CAROL MOYA 2295 WARWICK DR OLDSMAR, FL. 34677 I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: CAROL MOYA

Article VI

The name and address of the incorporator is:

SUSAN R GALL 13636 LITEWOOD DR

HUDSON, FL 34669

Incorporator Signature: SUSAN R GALL

Article VII

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

Title: P SUSAN R GALL 13636 LITEWOOD DR HUDSON, FL. 34669

Title: V JUANITA D WHITEHEAD 9117 FRED ST HUDSON, FL. 34669

Article VIII

The effective date for this corporation shall be:

05/12/2006