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COVER LETTER

Department of State Division of Corporat P. O. Box 6327 Tallahassee, FL 323	tions	en e	and the second s
SUBJECT:	CIRCLE ART @ H	OME, INC. TE NAME – <u>MUST INCL</u>	UDE SUFFIX)
Enclosed are an orig	inal and one (1) copy of the artic	eles of incorporation and	a check for:
\$70.00 Filing Fee	\$78.75 Filing Fee & Certificate of Status	\$78.75 Filing Fee & Certified Copy ADDITIONAL CO	& Certificate of Status
FROM:	JESSE S. E	BRODY	
FROM.	= -: - = =	(Printed or typed)	
		OLN ROAD	<u> </u>
		ACH, FL 33139 State & Zip	
	305-788-59	937 elephone number	

NOTE: Please provide the original and one copy of the articles.

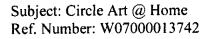


Jack C. Miller, CPA, CFM jack@cpa-mm.com

Much More than just an accounting firm

Carol Wechsler, CPA, MBA carol@cpa-mm.com

Ruby Dunlap Florida Department of State Division of Corporations P.O. Box 6327 Tallahassee, FL 32314 1-850-245-6879 March 27, 2007



This letter is in response to your notice dated March 21, 2007. The principal in Circle Art @ Home, LLC and the shareholder in Circle Art @ Home, Inc. are the same.

A copy of the original notice and the Articles of Incorporation are attached, as requested.

Thank you for your prompt attention to this matter.

Jack Miller, CPA

Miller & Wechsler, CPA's



FLORIDA DEPARTMENT OF STATE Division of Corporations

RECEIVED

07 MAR 28 PM 4: 48

DEPARTMENT OF STATE DIVISION OF CORPORATIONS TALLAHASSEE, FLORIDA

March 21, 2007

JESSE S BRODY 1020 LINCOLN ROAD MIAMI BEACH, FL 33139

SUBJECT: CIRCLE ART @ HOME, INC.

Ref. Number: W07000013742

We have received your document for CIRCLE ART @ HOME, INC. and your check(s) totaling \$87.50. 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 because it is the same as or not distinguishable from on existing entity. If the principals are the same in both entities, please send a letter or affidavit advising us of this association, along with your articles of incorporation so that we may complete the filing process.

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) 245-6879.

Ruby Dunlap Regulatory Specialist New Filing Section

Letter Number: 707A00019507

ARTICLES OF INCORPORATION

In compliance with Chapter 607 and/or Chapter 621, F.S. (Profit)

ARTICLE I NAME

The name of the corporation shall be:

CIRCLE ART @ HOME, INC.

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SECRETARY OF STATE TALLAHASSEE, FLORIDA

ARTICLE II PRINCIPAL OFFICE

The principal place of business/mailing address is:

1020 LINCOLN ROAD MIAMI BEACH, FL 33139

ARTICLE III PURPOSE

The purpose for which the corporation is organized is:

SALES- RETAIL WHOLESALE FURNITURE, ANTIQUES ART OBJECTS

ARTICLE IV SHARES

The number of shares of stock is:

100 SHARES

ARTICLE V INITIAL OFFICERS AND/OR DIRECTORS

List name(s), address(es) and specific title(s):

JESSE S. BRODY- PRESIDENT

ARTICLE VI REGISTERED AGENT

The name and Florida street address (P.O. Box NOT acceptable) of the registered agent is:

JESSE S. BRODY 1020 LINCOLN ROAD MIAMI BEACH, FL 33139

ARTICLE VII __ INCORPORATOR

The name and address of the Incorporator is:

JACK C. MILLER, CPA 3300 UNIVERSITY DR. STE 803 CORAL SPRINGS, FL 33065

Having been named as registered agent to accept service of process for the above stated corporation at the place designated in this certificate, I am familiar with and accept the appointment as registered agent and agree to act in this capacity

Signature/Registered/Agent

Signature/Incorporator

3 14 07

Date

3 220

Date