

**Electronic Articles of Incorporation
For**

P10000026820
FILED
March 26, 2010
Sec. Of State
vingram

E SPA & NAILS 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:

E SPA & NAILS INC.

Article II

The principal place of business address:

252 GALA CIR
DAYTONA BEACH, FL. 32124

The mailing address of the corporation is:

252 GALA CIR
DAYTONA BEACH, FL. 32124

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:

2000 SHARES ISSUED @ .01 PAR VALUE

Article V

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

CO NGUYEN
252 GALA CIR
DAYTONA BEACH, FL. 32124

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

P10000026820
FILED
March 26, 2010
Sec. Of State
vingram

Registered Agent Signature: CO NGUYEN

Article VI

The name and address of the incorporator is:

INCORPORATETIME.COM, INC.
173 N. MAIN STREET, SUITE 400

SAYVILLE, NY 11782

Incorporator Signature: KERRY WALSH

Article VII

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

Title: D/P
CO NGUYEN
252 GALA CIR
DAYTONA BEACH, FL. 32124

Title: D/VP
NANCY VU
252 GALA CIR
DAYTONA BEACH, FL. 32124