

7950000 11940

COLLIER & COFFIELD
Attorneys at Law

3A Palmetto Plaza
127 Highway 98 East
Destin, Florida 32541
(904) 654-5284

P. Colleen Coffield

admitted in Florida and Louisiana

Bruce Clayton Collier

admitted in Louisiana only

New Orleans office:

1207 Jackson Avenue, #207
New Orleans, Louisiana 70130
(504) 561-1282

Department of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

EFFECTIVE DATE
2-6-95

February 6, 1995

00000014102828
02/09/95--01117--020
***122.50 ***122.50

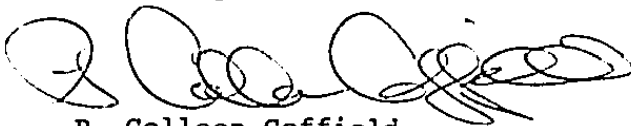
RE: V & S Ideas, Inc.

Enclosed please find an original and one (1) copy of the articles of incorporation for the above corporation and check in the amount of \$122.50

FROM: Collier & Coffield, Attorneys at Law
127 Highway 98 East, 3A
Destin, Florida 32541
(904) 654-5284

Please return the certified copy of the article to the above address. If you have any questions, please let me know.

Sincerely,



P. Colleen Coffield

enclosures

B. REC FEB 13 1995

FILED
95 FEB -9 AM 10 15
SECRETARY OF STATE
TALLAHASSEE, FL

EFFECTIVE DATE
2-6-95

ARTICLES OF INCORPORATION
OF
V & S IDEAS, INC.

FILED
25 FEB -9 11 11
SECRETARY OF STATE
TALLAHASSEE, FL

The undersigned subscriber of these ARTICLES OF INCORPORATION, a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

Article I - Name

The name of this corporation is V & S IDEAS, INC.

Article II - Duration

This corporation shall exist perpetually, commencing on February 6, 1995.

Article III - Purpose

This corporation is organized for the purpose of transacting any or all lawful business.

Article IV - Address

The principal place of business and the mailing address of this corporation is:

4096 Indian Trail
Destin, Florida 32541

Article V - Capital Stock

The number of shares of stock that this corporation is authorized to have outstanding at any one time is 10,000 shares

of common stock with a par value of \$0.10 per share.

Article VI - Preemptive Rights

Every shareholder, upon the sale for cash of any new stock of this corporation of the same kind, class or series as that which he already holds, shall have the right to purchase his pro-rata share thereof, at the price at which it is offered to others.

Article VII - Initial Registered Office and Agent

The street address of the initial registered office of this corporation is 4096 Indian Trail, Destin, Florida 32541, and the name of the initial registered agent of this corporation at that address is Sherry A. Smith.

Article VIII - Directors

This corporation shall have two directors initially. The number of directors may be increased or decreased from time to time by the By-Laws. Directors of this corporation may be removed only for cause. The names and addresses of the initial directors of this corporation are:

Sherry A. Smith	4096 Indian Trail Destin, Florida, 32541
Victoria M. Baldwin	4096 Indian Trail Destin, Florida 32541

Article IX - Incorporator

The name and street address of the incorporator to these Articles of Incorporation is:

Sherry Smith

4096 Indian Trail
Destin, Florida 32541

Article X - By-Laws

The power to adopt, alter, amend or repeal By-Laws shall be vested in the Board of Directors and the Shareholders.

Article XI - Indemnification

This corporation shall indemnify any officer or director or any former officer or director, to the full extent permitted by law.

Article XII - Amendment

This corporation reserves the right to amend or repeal any provisions contained in these articles of incorporation.

Article XIII - Restriction on Transferability of Stock

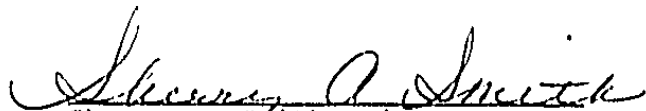
The shares held by the shareholders of this corporation may not be resold or otherwise transferred to any other person unless such shares are first offered to the remaining shareholders of the corporation, or to the corporation. The price and terms of which, and the time within which such shares may be offered and sold, shall be further specified in the By-Laws of this corporation.

Article XIV - Affiliated Transactions

This corporation elects to opt out of Florida Statute 607.0901, the affiliated transaction statute. The provisions of

Florida Statute 607.0901 will not apply to this corporation.

The undersigned has executed these Articles of Incorporation this
6th day of February, 1995.


Sherry A. Smith, Director

**CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE**

Pursuant to the provisions of section 607.0501, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

1. The name of the corporation is:

V & S IDEAS, INC.

2. The name and address of the registered agent and office is:

Sherry A. Smith

4096 Indian Trail
Denton, Florida 32541

Signature Sherry A. Smith
Sherry A. Smith, Director

Date 2-6-95

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATE CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT THE APPOINTMENT AS REGISTERED AGENT AND AGREE TO ACT IN THIS CAPACITY. I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATING TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT THE OBLIGATIONS OF MY POSITION AS REGISTERED AGENT.

Signature Sherry A. Smith

Date 2-6-95

FILED
65 FEB - 6 1995
ALLAHOE