

P9500051428

Laura Ann Marshall
11025 W. Broward Blvd.
Plantation FL 33324
305-424-1977

May 15, 1995

Department of State
Corporate Records/
Division of Corporations
PO Box 6327
Tallahassee FL 32314

800001527413
-06/29/95--01079--013
****122.50 ****122.50

Dear Secretary of State:

Enclosed please find one original and a copy of the Articles
of Incorporation for:

Tips, Toez And Tanning Enterprises, Inc.

Also find enclosed a check made payable to the Secretary of
State in the amount of \$122.50 which includes the statutory
filing fee. Your assistance in establishing the corporation
to be known as:

Tips, Toez And Tanning Enterprises, Inc.
is appreciated.

Respectfully,

Laura Ann Marshall

Laura Ann Marshall
11025 W. Broward Blvd.
Plantation FL 33324
305-424-1977

7/3/95
TTS

ARTICLES OF INCORPORATION
OF
Tips, Toe And Tanning Enterprises, Inc.

ARTICLE ONE

The name of the corporation is:
Tips, Toez And Tanning Enterprises, Inc.
The principle address of the corporation is:
11025 W. Broward Blvd.
Plantation FL 33324

ARTICLE TWO

The period of its duration is:
FOREVER.

ARTICLE THREE

The purpose for which the corporation is organized is the transaction of any or all lawful business for which corporations may be incorporated under the Florida Corporation Act.

ARTICLE FOUR

The aggregate number of shares which the corporation shall have authority to issue is: ONE HUNDRED.

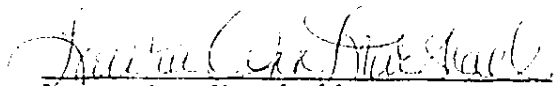
ARTICLE FIVE

The corporation will not commence business until it has received the issuance of shares, consideration of the value of NO PAR VALUE consisting of money.

ARTICLE SIX

The street address of its initial registered office is:
11025 W. Broward Blvd.
Plantation FL 33324
and the name of its initial registered agent at such address is:
Laura Ann Marshall

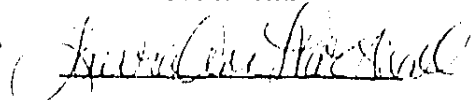
I hereby state that I am familiar with and accept the duties and responsibilities as a registered agent for said corporation.


Laura Ann Marshall

ARTICLE SEVEN

The number of directors constituting the initial board of directors is: ONE

The name and address of the person or persons, who are to serve as directors until the first annual meeting of the shareholders or until their successors are elected and qualified, are:

NAME	MAILING ADDRESS	SIGNATURE
Laura Ann Marshall 305-424-1977	11025 W. Broward Blvd. Plantation FL 33324	

ARTICLE EIGHT

The Board of Directors is empowered to make, alter or repeal the Bylaws of the corporation without restriction of their powers conferred by statute.

ARTICLE NINE

The name and address of each incorporator is:

NAME	MAILING ADDRESS	SIGNATURE
Laura Ann Marshall 305-424-1977	11025 W. Broward Blvd. Plantation FL 33324	