

P96000062584

CUSTER'S ACCOUNTING AND TAX SERVICE, INC.
575 SANTA FE ROAD
WEST PALM BEACH, FLORIDA 33406
407-687-3011

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

Enclosed is an original and one (1) copy of the Articles of Incorporation and a check in the amount of \$122.50 for the filing fee.

Please forward the certified copy to:

Judson W. Bowness Jr.
603 Lake Avenue
Lake Worth, Florida 33460

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-07/24/96--01065--009
***122.50 ***122.50

Thank you,

Georgetta M. Custer
Georgetta M. Custer
Accountant

FILED
96 JUL 24 AM 10:34
SECRETARY OF STATE
TALLAHASSEE FLORIDA

GB 7/26/96

FILED

96 JUL 24 AM 10:34

SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLES IN INCORPORATION

The undersigned incorporators, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopt the following Articles of Incorporation.

ARTICLE I

The name of the corporation shall be: **Bowness Jewelers, Inc.** and will be formed for the purpose of doing business in the State of Florida. The duration of the corporation is perpetual. The corporation has been organized to transact any and all lawful business for which corporations may be incorporated in this state.

ARTICLE II

The principal place of business and mailing address of this corporation shall be:

603 Lake Avenue
Lake Worth, Florida 33460

ARTICLE III

This corporation is authorized to have 100 shares of stock outstanding at any one time.

ARTICLE IV

The initial registered agent and their current address is:

Judson W. Bowness Jr.
603 Lake Avenue
Lake Worth, Florida 33460


ARTICLE V

The names and street addresses of the incorporators to these Articles of Incorporation are:

Judson W. Bowness Jr.
603 Lake Avenue
Lake Worth, Florida 33460

President, V/Pres./Pres, Secretary/Treas.

The undersigned incorporators has executed these Articles of Incorporation this 22
day of July, 1996.


Judson W. Bowness Jr.

State of Florida
County of Palm Beach

On 7/22/96, the above persons appeared before me, a notary public and is personally known or provided to me to be the persons whose name is subscribed to the above instrument who acknowledged that she/he executed the instrument.


Georgetta M. Custer



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96 JUL 24 AM 10:34

SECRETARY OF STATE
TALLAHASSEE FLORIDA

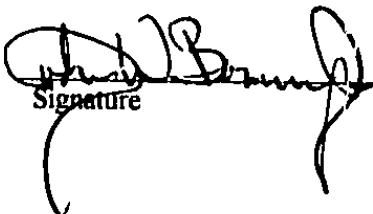
**CERTIFICATE OF DESIGNATION OF
REGISTERED AGENT/REGISTERED OFFICE**

PURSUANT TO THE PROVISIONS OF SECTION 607.0501 OR 617.0501, 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: Bowness Jewelers, Inc.
2. The name and address of the registered agent and office is:

Judson W. Bowness Jr.
603 Lake Avenue
Lake Worth, Florida 33460

Having been named as registered agent and to accept service of process for the above stated 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 provision 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

7/22/96
Date

RESOLUTION
OF
BOWNESS JEWELERS, INC.
a Florida Corporation

RESOLVED that the corporation elects "S"-Corporation status for tax purposes under the Internal Revenue Code and that the officers of the corporation are directed to file IRS Form 2553 and to take any further action necessary for the corporation to qualify for S-Corporation status.

The undersigned shareholders being all of the shareholders of the above corporation, a Florida corporation hereby consent to the election of the corporation to obtain S-Corporation status.

Shareholder	Shares Owned	Date Acquired
Judson W. Bowness Jr.	100	August 1, 1996

Date: 7/22/96


Judson W. Bowness Jr.