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SKM TAX AID & ACCOUNTING, INC. 499 " State Road 434, Suite-1023 Allamonte Springs, FL 32714

> Trademark Other

Office	Use	Only
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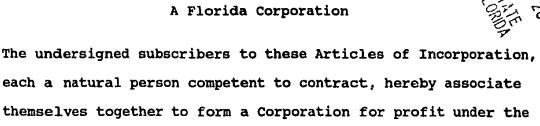
(407) 882=1040= FAX (407) 862-1233-(Corporation Name) (Document #) (Corporation Name) (Document #) (Corporation Name) (Document #) (Corporation Name) (Document #) Pick up time Walk in Certified Copy Will wait Photocopy Mail out Certificate of Status NEW FILINGS AMENDMENTS Profit Amendment NonProfit Resignation of R.A., Officer/Director 100002080091--7 -02/06/97--01047--013 ****122.50 ****122.50 Limited Liability Change of Registered Agent Domestication Dissolution/Withdrawal Other Merger 2-6-91 OTHER FILINGS REGISTRATION/ QUALIFICATION Annual Report Foreign Fictitious Name Limited Partnership Name Reservation Reinstatement

Examiner's Initials

ARTICLES OF INCORPORATION

OF

LUV-KUSH INVESTMENTS INC.



ARTICLE I

The name of the Corporation is: LUV-KUSH INVESTMENTS INC.

Laws of the State of Florida.

ARTICLE II

This Corporation is to exist perpetually unless dissolved in accordance with the Laws of the State of Florida.

ARTICLE III

This Corporation may engage in any activities of business permitted under the Laws of the United States and of this State.

ARTICLE IV

The maximum number of shares of stock that this Corporation is authorized to have outstanding at any one time is 100 shares of common stock at One Dollar (\$1.00) par value. All or any part of said stock of this Corporation may be paid for wholly or in part for cash or other property, excluding stock or other securities, at a just valuation to be fixed by the Directors of this Corporation at any regular or special meeting and any and all shares so issued shall be paid fully and nonassessable.

ARTICLE V

The initial street address of the principal office of this Corporation in the State of Florida is: 499 N. STATE ROAD 434



SUITE 1023 ALTAMONTE SPGS. FL. 32714. The Board of Directors may from time to time move the principal office to any other address in Florida. This Corporation shall have the privilege of having such branch offices at such other places within the State of Florida or without the State of Florida and within and without the United States of America as may be designated from time to time by the Directors of the Corporation.

ARTICLE VI

This Corporation shall not have less than one (1) Director initially; the number of Directors may be increased from time to time by By-Laws adopted by the Stockholders, but shall never be less than one (1).

ARTICLE VII

The name(s) and street address(es) of the member(s) of the first Board of Directors are:

S.B PATEL -PRESIDENT 499 N. STATE RD 434 #1023 ALTAMONTE SPRS. FL. 32714

TUSHAR PATEL-TREASURER
499 N. STATE RD. 434 #1023
ALTAMONTE SPRS. FL 32714

G.N MORAR - VICE PRESIDENT 499 N. STATE RD 434 #1023 ALTAMONTE SPRINGS FL. 32714

SHILPA MORAR - SECRETARY 499 N. STATE RD. 434 #1023 ALTAMONTE SPRS. FL 32714

Pursuant to Chapter 48.091, Florida Statutes, SHILPA MORARR-SECRETARY AT 499 N. STATE RD 434 #1023 ALTAMONTE SPRINGS FL.

32714 is hereby named as agent of this Corporation to accept service of process within the State of Florida. That the said, SHILPA MORAR, by execution of these articles does accept to act in this capacity and agrees to comply

with the provisions of said Act relative to keeping open said

office located at the above address.

ARTICLE VIII

The Articles of Incorporation may be amended in the manner provided by Law. Every amendment shall be approved by the Board of Directors, proposed by them to the Stockholders, and approved at a stockholders' meeting by a majority of the stock entitled to vote thereon, unless all the Directors and all the stockholders sign a written statement manifesting their intention that a certain amendment to these Articles of Incorporation be made.

STATE OF FLORIDA COUNTY OF

BEFORE ME, the undersigned authority, authorized to take acknowledgements in the State and County aforesaid, personally appeared SHILPA MORAR, Subscriber of LUV-KUSH INVESTMENTS INC. known to me and known by me to be the person described in and who executed the foregoing instrument and he acknowledged before me that he executed the same for the purposes therein expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal this _____ day of _____, 1996.

Notary Public

ACCEPTANCE BY REGISTERED AGENT

I, SHILPA MORAR, agree to accept the designation of Registered Agent for LUV-KUSH INVESTMENTS INC. Registered Agent to comply with all requirements, including acceptance of service of process, pursuant to Chapter 607, Florida Statutes, which apply to my capacity as a Registered Agent.

Shipa Maar

SHILPA MORAR Registered Agent

BEFORE ME, the undersigned authority, authorized to take to ta

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				Watana Dublia	
				Notary Public	