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Date: SEPTEMBER 29, 1997

SECRETARY OF STATE CORPORATION DIVISION STATE OF FLORIDA TALLAHASSEE, FLORIDA 32304

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Re: J & E HANDBAGS, INC.

GENTLEMEN:

ENCLOSED HEREWITH ARE THE ARTICLES OF INCORPORATION TOGETHER WITH A COPY OF SAID ARTICLES FOR

J & E HANDBAGS, INC.

FILING FEE REGISTERED AGENT \$ 35.00 \$ 35.00

\$ 70.00

RESPECTFULLY SUBMITTED, JAN LEVINE

FILED 97 OCT -7 PM 2:55 SEC., ALL/: OEO).

CERTIFICATE OF INCORPORATION of

J & E HANDBAGS, INC.

WE, THE UNDERSIGNED, hereby associate ourselves together for purpose of becoming a corporation under the Laws of the State of Florida, by and under the provisions of the Statutes of the said State of Florida.

ARTICLE I

This name of this corporation shall be:

J & E HANDBAGS, INC.

ARTICLE II

The corporation may engage in any activity or business permitted under the laws of the United States and of the State of Florida.

ARTICLE III

The maximum number of shares of capital stock that this corporation is authorized to have outstanding at any time is FIVE HUNDRED (500) shares of common stock having a par value of ONE (\$1.00) DOLLAR PER SHARE.

ARTICLE IV

The amount of capital with which this corporation will begin business shall be the sum of not less than FIVE HUNDRED (\$500.00) DOLLARS.

ARTICLE V

The corporation shall exist perpetually unless sooner dissolved according to law.

ARTICLE VI

The initial street address of the principal office of the corporation shall be:

5740 NORTHWEST 47TH COURT CORAL SPRINGS, FL 33067

ARTICLE VII

The number of Directors of this corporation shall be at least one (1) and no more than five (5).

ARTICLE VIII

The names and street addresses of the members of the first Board of Directors of this Corporation are as follows:

JAN LEVINE 5740 NW 47TH CT., CORAL SPRINGS, FL 33067 EVAN SELTZER 3765 TURTLE RUN BLVD, #1712, CORAL SPRINGS, FL 33067

ARTICLE IX

The names and street addresses of the persons signing these Articles of Incorporation as subscribed is as follows:

JAN LEVINE **5740 NORTHWEST 47TH COURT** CORAL SPRINGS, FL 33067

ARTICLE X

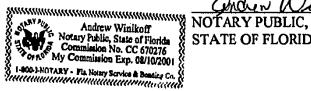
The corporate existence of this corporation shall begin on the date the Articles of Incorporation are filed of record.

IN WITNESS WHEREOF, the undersigned, JAN LEVINE being a natural person, competent to contract, have hereunto set his hand and seal this day of Supt 19**97**. (SEAL) (SEAL) STATE OF FLORIDA) COUNTY OF BROWARD)

BEFORE ME, the undersigned Notary Public of the State of Florida personally appeared JAN LEVINE to me known and known to me to be the individual described in and who executed the foregoing Articles of Incorporation, and he acknowledged before me that he executed the same freely and voluntarily for the purpose therein expressed.

WITNESS my hand and official seal this 29 day of

1997.



STATE OF FLORIDA

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN THIS STATE, NAMING AGENT, UPON WHOM PROCESS MAY BE SERVED.

J & E HANDBAGS, INC.

In pursuance of Chapter 48.091, Florida Statutes, the following is submitted, in compliance with said Act:

FIRST: That J & E HANDBAGS, INC. desiring to organize under the laws of the State of Florida with its principal offices as indicated in the Articles of Incorporation, in the City of CORAL SPRINGS County of BROWARD State of Florida has named JAN LEVINE located at 5740 NORTHWEST 47TH COURT, CORAL SPRINGS, FL 33067, as its agent to accept services of process within this State.

ACKNOWLEDGMENT

Having been named to accept services of process for the above stated corporation, at the place designated in this certificate, I hereby accept to act in this capacity, and agree to comply with the provisions of said ACT relative to keeping open said office.

DV.

Resident Agent

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