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LAW OFFICE
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October 8, 1997

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

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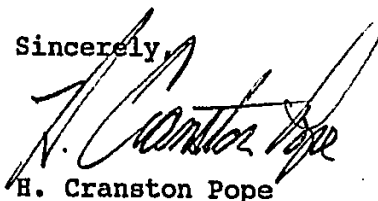
Re: Gulf Coast Tanning, Inc.

Dear Sir or Madame,

Enclosed please find the original and one copy of Articles of Incorporation and original Acceptance of Registered Agent for the captioned corporation. If these documents meet with your approval, we would appreciate your filing the originals and returning a certified copy of the Articles to us. Our check in the amount of \$122.50 is enclosed.

Should you have any questions or require further information, please let us know.

Sincerely,


H. Cranston Pope

HCP/slb

Enclosures

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 OCT -9 AM 9:09

10/10/97

ARTICLES OF INCORPORATION
OF
GULF COAST TANNING, INC.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
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The undersigned subscribers to these Articles of Incorporation hereby subscribe to and form a corporation for profit under the laws of the State of Florida.

Article I - Name

The name of the corporation is GULF COAST TANNING, INC.

Article II - Principal Office and Mailing Address

The address of the principal office of the corporation is 9851 Thomas Drive, Suite 108, Panama City Beach, Florida, 32408, and the mailing address is 9851 Thomas Drive, Suite 108, Panama City Beach, Florida, 32408.

Article III - Nature of Business

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

Article IV - Duration

This corporation shall have perpetual existence and shall commence on filing.

Article V - Capital Stock

This corporation is authorized to issue 1000 shares of common stock, each share having the par value of \$1.00.

Article VI - Initial Registered
Office and Agent

The street address of the initial registered office of this corporation is 9851 Thomas Drive, Suite 108, Panama City Beach, Florida, 32408, and the name of the initial registered agent of this corporation at that address is Linda M. Flaatt.

Article VII - Board of Directors

This corporation shall have at least two (2) directors initially. The number of directors may be either increased or diminished from time to time by the by-laws but shall never be less than two. The names and addresses of the initial directors of this corporation are:

David L. Flaata, 9851 Thomas Drive, Suite 108, Panama City Beach, FL 32408

Linda M. Flaata, 9851 Thomas Drive, Suite 108, Panama City Beach, FL 32408

Article VIII - Preemptive Rights

The shareholders of the corporation shall have the preemptive right to acquire unissued or treasury shares of the corporation in proportion to their respective percentages of stock ownership.

Article IX - Incorporators

The names and addresses of the persons signing these Articles are:

Linda M. Flaata, 9851 Thomas Drive, Suite 108, Panama City Beach, FL 32408


IN WITNESS WHEREOF, I have hereunto set my hand and seal this 8th day of October, 1997.

 (Seal)
LINDA M. FLAAT

STATE OF FLORIDA
COUNTY OF BAY

The foregoing instrument was acknowledged before me this
8th day of October, 1997 by Linda M. Flaar, who is personally known
to me and who did not take an oath.

SUSAN BEATY
Notary Public - State of Florida
My Commission Expires March 2, 2001
Commission No. CC 625749



Susan Beaty
Notary Public
My commission expires: March 2, 2001

ACCEPTANCE OF REGISTERED AGENT

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 OCT -9 AM 9:09

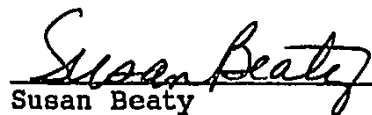
I, LINDA M. FLAAT, having been appointed to act as registered agent for GULF COAST TANNING, INC., in its registered office located at 9851 Thomas Drive, Suite 108, Panama City Beach, Florida, 32408, hereby accept such appointment and agree to serve as registered agent in the Corporation's registered office.


LINDA M. FLAAT

STATE OF FLORIDA
COUNTY OF BAY

The foregoing instrument was acknowledged before me this 8th day of October, 1997 by Linda M. Flaats who is personally known to me and who did not take an oath.

SUSAN BEATY
Notary Public - State of Florida
My Commission Expires March 2, 2001
Commission No. CC 625749


Susan Beaty
Notary Public
My commission expires: March 2, 2001