

MATTHEWS ACCOUNTING SERVICES, INC.
636 U.S. HIGHWAY ONE, SUITE 112
NORTH PALM BEACH, FL 33408
(407) 863-3314

August 3, 1998

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

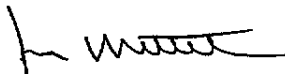
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*****70.00 *****70.00

Dear Sir or Madam:


Enclosed please find Articles of Incorporation for Morning Glory Inc. along with a check in the amount of \$ 70.00 for the filing fee and designation of registered agent.

Also enclosed is a photocopy of the Articles of Incorporation. Please return this to me at the letterhead address with the filing date stamped on it.

Thank you,



Joseph Matthews
Matthews Accounting Services, Inc.



Authorized by - Beth Shook
Registered Agent and Incorporator

FILED
98 OCT -5 AM 9:50
DIVISION OF STATE
TALLAHASSEE, FLORIDA

AUG 20 1998


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FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

August 20, 1998

MATTHEWS ACCOUNTING SERVICES, INC.
636 U.S. HIGHWAY ONE
SUITE 112
NORTH PALM BEACH, FL 33408

SUBJECT: MORNING GLORY INC.
Ref. Number: W98000019122

We have received your document for MORNING GLORY INC. and your check(s) totaling \$70.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity. Simply adding "of Florida" or "Florida" to the end of a name is not acceptable. Please select a new name and make the correction in all appropriate places. One or more words may be added to make the name distinguishable from the one presently on file.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 487-6933.

Dana Calloway
Document Specialist

Letter Number: 698A00043450

MATTHEWS ACCOUNTING SERVICES, INC.
636 U.S. HIGHWAY ONE, SUITE 112
NORTH PALM BEACH, FL 33408
(407) 863-3314

September 30, 1998

Florida Dept. of State
Division of Corporations
PO Box 6327
Tallahassee, Florida 32314

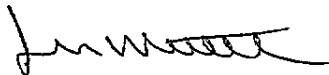
Ref: Ltr. #698A00043450

To Whom It May Concern:

We received your letter regarding the Articles of Incorporation for Morning Glory Inc. Attached, please find Articles of Incorporation for The Coffee Gallery Inc., which is the new name for the corporation.

Should you have any comments or questions, please feel free to contact my office.

Thank you,



Joseph Matthews
President
Matthews Accounting Services

Enc.:

ARTICLES OF INCORPORATION

WE, THE UNDERSIGNED, hereby associate ourselves together for the purpose of becoming a corporation under the laws of the state of Florida providing for the formation, liability, rights, privileges and immunities of corporations for profit.

ARTICLE 1: NAME

The name of this corporation shall be as follows:

The Coffee Gallery Inc.

ARTICLE 2: NATURE OF BUSINESS

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

ARTICLE 3: CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any time is one thousand (1,000) shares, of one dollar (\$1.00) par value per share.

ARTICLE 4: INITIAL CAPITAL

The amount of capital with which this corporation will begin business will not be less than one hundred (\$100.00) dollars.

ARTICLE 5: TERM OF EXISTENCE

This corporation is to have perpetual existence.

ARTICLE 6: ADDRESS

The initial street address in the state of Florida of the principal office and office of Board of Directors and incorporators shall be as follows:

**383-E Tequesta Drive
Tequesta, Florida 33469**

The Board of Directors may from time to time move the principal office to any other address in the state of Florida.

ARTICLE 7: BY-LAWS

The power to adopt, alter, amend, or repeal by-laws shall be vested in the Board of Directors and shareholders.

ARTICLE 8: AMENDMENTS

This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any other amendments to them, and any right conferred upon the shareholder is subject to this reservation.

FILED
98 OCT -5 AM 9:50
CLERK OF DISTRICT COURT
TEQUESTA, FLORIDA

ARTICLE 9: SUB CHAPTER S CORPORATION

This corporation shall elect to become a Sub-Chapter S Corporation as defined by the Internal Revenue Code.

ARTICLE 10: REGISTERED AGENT AND OFFICE

The registered agent, as listed below with address, hereby accepts said designation by signature below:

**Beth Shook
383-E Tequesta Drive
Tequesta, Florida 33469**

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 the provisions of all statutes relating to the proper and complete performance of my duties, am familiar with and accept the obligations of my position as registered agent.


**Beth Shook
Registered Agent**

ARTICLE 11: INITIAL BOARD OF DIRECTORS

This corporation shall have one director initially. The number of directors may either be increased or decreased by the laws adopted by the shareholders but shall never be less than one.

The initial Directors of the Corporation are:

**Beth Shook – President & Secretary
Christopher Nesiba – Vice President & Treasurer**

ARTICLE 12: INCORPORATOR

The name and personal address of the Incorporator:

**Beth Shook
221 River Terrace
Jupiter, Florida 33469**

As incorporator of The Coffee Gallery Inc. in witness thereof, I, Beth Shook, do hereby execute these Articles of Incorporation on, September 25, 1998 and accept responsibility as registered agent.


**Beth Shook
Incorporator – The Coffee Gallery Inc.**

FILED
98 OCT -5 AM 9:50
SECRETARY OF STATE
TALLAHASSEE, FLORIDA