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October 20, 1998

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

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-10/22/98--01017--005
*****78.75 *****78.75

Re: Articles of Incorporation
SWIVEL SPOON, INC.
File No.: 98-719

Dear Sir or Ma'am:

Enclosed herein please find the original and one (1) copy of the Articles of Incorporation for **SWIVEL SPOON, INC.**

Likewise, I am enclosing a check in the amount of seventy-eight and 75/100 (\$78.75) dollars for the costs associated with such filing and the issuance of a certificate of incorporation.

I am thanking you now for your anticipated cooperation.

Sincerely,


Paul S. Suda

PSS/lis

Enclosures

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DIVISION OF CORPORATIONS
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**ARTICLES OF INCORPORATION
OF
SWIVEL SPOON, INC.**

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ARTICLE ONE

The name of the corporation is **SWIVEL SPOON, INC.**

ARTICLE TWO

The mailing address of the initial principal office of the corporation shall be 7677 Trenton Drive, City of Lake Worth, County of Palm Beach, State of Florida, 33467.

ARTICLE THREE

The corporation shall have authority, acting by its Board of Directors, to issue 1,000 shares of common stock having a par value of \$1.00 per share.

ARTICLE FOUR

The initial registered agent of the corporation shall be Dale Gordon, and the address of the initial registered agent of the corporation shall be 7677 Trenton Drive, City of Lake Worth, County of Palm Beach, State of Florida, 33467.

ARTICLE FIVE

The name of the sole incorporator of the corporation is Dale Gordon, and the address of the sole incorporator of the corporation is 7677 Trenton Drive, City of Lake Worth, County of Palm Beach, State of Florida, 33467.

ARTICLE SIX

A director of the corporation shall not be personally liable to the corporation or its shareholders for monetary damages for breach of duty of care or other duty as a director, except for liability (i) for any appropriation, in violation of his duties, of any business opportunity of the corporation, (ii) for acts or omissions which involve intentional misconduct or a knowing violation of the law, (iii) of the types set forth in the Florida Business Corporation Code, or (iv) for any transaction from which the director derived an improper personal benefit.

Any repeal or modification of the provisions of this Article by the shareholders of the corporation shall be prospective only, and shall not adversely affect any limitation on the personal liability of a director of the corporation with respect to any act or omissions occurring prior to the effective date of such repeal or modification.

(26)

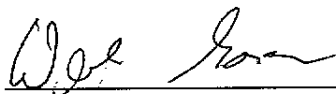
If the Florida Business Corporation Code is hereafter amended to authorize the further elimination or limitation of the liability of directors, then the liability of a director of the corporation, in addition to the limitation on personal liability provided herein, shall be limited to the fullest extent permitted by the amended Florida Business Corporation Code.

In the event any of the provisions of this Article (including any provisions within a single sentence) is held by a court of competent jurisdiction to be invalid, void or otherwise unenforceable, the remaining provisions are severable and shall remain enforceable to the fullest extent permitted by law.

ARTICLE SEVEN

The corporation shall be organized and managed so that it is a "SMALL BUSINESS CORPORATION" as defined in IRC SEC. 1244(c)(1), as amended. Compliance with this section will enable shareholders to treat the loss of the sale or exchange of their shares as an "ordinary loss" on their personal income tax returns. Accordingly, the sale and issuance of shares will be conducted in compliance of IRC SEC. 1244, so that the corporation and its shareholders may obtain the benefits of IRC SEC. 1244. Therefore, the proper officers of the corporation are directed to maintain such accounting records as are necessary so that any shareholder who experiences a loss on the transfer of common shares of the corporation may determine whether they qualify for "ordinary loss" deduction treatment on their personal income tax returns.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this 18 day of October, 1998.



DALE GORDON, Incorporator

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, and I am familiar with and accept the obligations of my position as registered agent.

This 18 day of October, 1998.



DALE GORDON, Registered Agent

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