



P98000098882

ACCOUNT NO. : 072100000032

REFERENCE : 042715 4352702

AUTHORIZATION : Patricia Pizut

COST LIMIT : \$ 78.75

ORDER DATE : November 24, 1998

ORDER TIME : 12:49 PM

ORDER NO. : 042715-025

CUSTOMER NO: 4352702

CUSTOMER: Mr. Robert W. Benjamin
WILLIAMS PARKER HARRISON DIETZ
WILLIAMS PARKER HARRISON DIETZ
200 South Orange Avenue

300002695763--E

Sarasota, FL 34236

DOMESTIC FILING

NAME: M SPA, INC.

EFFECTIVE DATE: 11/23/98

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX CERTIFIED COPY
 PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Jeanine Reynolds

EXAMINER'S INITIALS: _____

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 NOV 24 PM 3:07

EFFECTIVE DATE
11-23-98

11-24
WS

ARTICLES OF INCORPORATION

OF

M SPA, INC.

The undersigned incorporator has executed these Articles of Incorporation to establish a corporation (the "Corporation") under the Florida Business Corporation Act (Chapter 607, Florida Statutes).

1. Name. The name of the Corporation is:

M Spa, Inc.

2. Principal Office. The principal office of the Corporation is:

565 N. Washington Drive
Sarasota, FL 34236

3. Mailing Address. The mailing address of the Corporation is:

565 N. Washington Drive
Sarasota, FL 34236

4. Authorized Shares. The Corporation is authorized to issue 10,000 shares of common stock having a \$1.00 par value per share. No share shall be issued except upon payment to the Corporation of the par value of the share in cash or other consideration permitted by law as payment for shares.

5. Bylaws. The initial bylaws of the Corporation shall be adopted by the incorporator or the board of directors. The power to alter, amend or repeal any bylaw shall be vested in the shareholders, except to the extent delegated by the shareholders to the board of directors.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 NOV 24 PM 3:07

EFFECTIVE DATE

11-23-98

6. Registered Agent and Office. The name of the initial registered agent and the address of the initial registered office of the Corporation is:

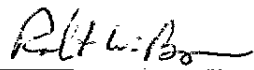
Robert W. Benjamin
200 South Orange Avenue
Sarasota, Florida 34236

7. Incorporator. The name and address of the incorporator of the Corporation is:

Robert W. Benjamin
200 S. Orange Avenue
Sarasota, FL 34236

8. Effective Date. The existence of the Corporation shall commence upon November 23, 1998.

Dated this 23 day of November, 1998.



Robert W. Benjamin
Incorporator and Registered Agent

SBH/af-336043

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 NOV 24 PM 3:07