

FLORIDA DEPARTMENT OF STATE

Katherine Harris Secretary of State

April 22, 1999

Tax A Miser Inc. 6441 Woodland Lane New Port Richey, FL 34653

SUBJECT: PARADISE SPA, INC. Ref. Number: P99000007748

100002847031--7 -04/22/99--01042--001

*****85.00 *****85.00

This letter is to advise you that as of April 22, 1999 the Articles of Incorporation for PARADISE SPA, INC. has been reactivated.

We received the check for Debit Memo #92578-B as a replacement check for the one that was returned by your bank.

If further information is needed, please do not hesitate to contact me.

Sincerely, Melinda Lilliston Division of Corporations

cc:Paradise Spa, Inc. 15441 US Highway 19 Hudson, Fl. 34667