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April 4, 1999

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Secretary of State
Division of Corporations
PO Box 6327
Tallahassee, FL 32314

Re: I-Nail Services, Inc.

Dear Sir:

Enclosed please find the originally executed Articles of Incorporation for the above referenced corporation, together with our check in the amount of \$122.50 made payable to the "Secretary of State" in payment of all filing fees.

Please return the certified copy of the Articles of Incorporation to the undersigned.

Thank you,

Eileen LaFratta-Chomen
Eileen LaFratta-Chomen
I-Nail Services, Inc.

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

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TALLAHASSEE FLORIDA

ARTICLES OF INCORPORATION
OF
I-NAIL SERVICES, INC.

ARTICLE I

The name of this Corporation is: I-Nail Services, Inc.

ARTICLE II

This Corporation is organized for the purpose of transacting any and all lawful business for which corporations may be formed under Chapter 607 of the Florida Statutes.

ARTICLE III

This Corporation is authorized to issue 1,000 shares of common stock, no par value.

ARTICLE IV

The amount of capital with which this Corporation will begin business shall not be less than \$500.00

ARTICLE V

The Corporation shall have a perpetual existence.

ARTICLE VI

The address of the principal place of business or principal office of this Corporation is: 1803 Mainsail Circle, Jupiter, FL 33477.

ARTICLE VII

The name of the initial registered agent of this Corporation is: Eileen LaFratta-Chomen the address of the initial registered office of this Corporation is: 1803 Mainsail Circle, Jupiter, FL 33477.

ARTICLE VIII

The Corporation shall have one director initially and the number of directors may be increased or diminished from time to time as provided in the By-Laws but shall never be less than one. The name and address of the initial director of the Corporation is:

Eileen LaFratta-Chomen
1803 Mainsail Circle
Jupiter, FL 33477

ARTICLE IX

This Corporation shall and does hereby indemnify and hold harmless every director and every officer, or every former director and every former officer, their heirs, executors, and administrators to the full extent permitted by law.

ARTICLE X

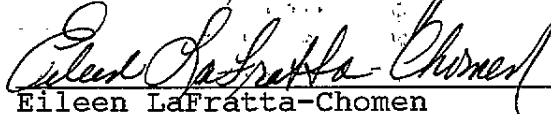
No contract or other transaction between this Corporation and any other corporation in the absence of fraud, shall be effected or invalidated by the fact that any one or more of the directors of this Corporation is or are interested in, or is a director or officer or are the directors or officers of such other corporation and any director or directors, individually or jointly may be a party or parties to, or may be interested in any such contract or transaction of this Corporation or in which this Corporation is interested in, and no contract, act or transaction with any person or persons, firm or corporation in the absence of fraud, shall be effected or invalidated by the fact that any director or directors of this Corporation is a party or are parties to be interested in such contract, act or transaction, or in any way connected with such person or persons, firm or corporation, and each and every person who may become a director of this Corporation is hereby relieved from any

liability that might otherwise exist from thus contracting with this Corporation for the benefit of himself or any firm, association or corporation in which he may be anywise interested. Any director of this Corporation may vote upon any contract or other transaction between this Corporation and any firm, association or corporation in which he may be anywise interested.

ARTICLE XI

The name and address of the incorporator of this Corporation is Eileen LaFratta-Chomen, 1803 Mainsail Circle, Jupiter, FL 33477.

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation on the 4 day of April, 1999.


Eileen LaFratta-Chomen
Incorporator

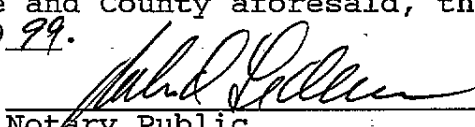
STATE OF FLORIDA)

COUNTY OF)

) S.S.
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Before me, a notary public authorized to take acknowledgments in the State and County set above, personally appeared Eileen LaFratta-Chomen who has produced the following identification Florida Drivers License #L163-216-44-790-0 and who did take an oath, and who is known to me and known by me to be the person who executed the foregoing Articles of Incorporation, and has acknowledged before me that he/she executed those Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set me hand and affixed my official seal, in the State and County aforesaid, this 4 day of April, 1999.


Notary Public
State of Florida at Large

My commission expires:



RICHARD L. LEDERMAN
My Commission CC467462
Expires Jun. 19, 1999
Bonded by HAI
800-422-1555

ACCEPTANCE OF APPOINTMENT

OF REGISTERED AGENT

The undersigned hereby accepts the appointment as Registered Agent contained in the foregoing Articles of Incorporation.


Eileen LaFratta-Chomen

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TALLAHASSEE FLORIDA