

**TJ ROPP ACCOUNTING
SERVICES INC.**

P.O. Box 5887 • Sarasota, FL 34277 • 941-377-7474 • Fax: 378-0346

P9900045682

May 13, 1999

Department of State
Divisions of Corporation
PO Box 6327
Tallahassee, FL 32314

Sir or Madam:

Enclosed is our check and two copies of the articles of incorporation for Frank Jewelers Inc.

Please send the papers to:

TJ Ropp Accounting Services
PO Box 5887
Sarasota, FL 34277-5887

If you have any questions please call 941-355-9781. Thank you for your time.

Sincerely

John G Ropp
John G Ropp

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-05/17/99-01085-016
*****70.00 *****70.00

FILED
99 MAY 17 PM 3:44
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

EFFECTIVE DATE

5-10-99

John Ropp GAVE
AUTHORIZATION BY F ONE TO
CORRECT Cap Name
DATE 5-19-99
DOC. EXAM CB

CB
5-19-99
3

ARTICLES OF INCORPORATION OF

FRANK JEWELERS & GOLD, INC.

EFFECTIVE DATE
5-10-99

ARTICLE I - Name

The name and address of the Corporation is:

FRANK JEWELERS & GOLD, INC.
3633 Cortez Road West
Bradenton, Fl. 34210

ARTICLE II - Existence

This Corporation shall commence existence on the date of execution and acknowledgement of these articles.

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99 MAY 17 PM 3:44
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE III - Purpose

The general purpose for which this Corporation is organized shall be the transacting of any or all lawful business which corporations may be incorporated under the provisions of Chapter 607, Florida Statutes.

ARTICLE IV - Capital Stock

This Corporation is authorized to issue 500 shares of common stock, each having a par value of \$ 1.00.

ARTICLE V - Initial Registered Office and Agent

The street address of the initial registered office of this Corporation is Juan A Rodriguez, 2318 Paso Fina Dr, Sarasota, Fl. 34240 and the name of the initial registered agent of this Corporation at that address is Juan A Rodriguez.

ARTICLE VI - Initial Board of Directors

This Corporation shall have two (2) directors initially. The number of directors may be increased or decreased from time to time by the By-Laws, but there shall always be at least one director. The name and address of the initial directors are:

Juan A Rodriguez
Moraima Rodriguez

2318 Paso Fina Dr, Sarasota, Fl 34240
2318 Paso Fino Dr, Sarasota, Fl 34240

ARTICLE VII – Incorporator

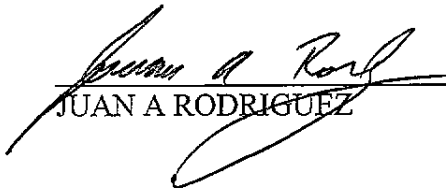
The name and address of the person signing these Articles of Incorporation is: Juan A Rodriguez, 2318 Paso Fino Dr, Sarasota, FL 34240.

ARTICLE VIII – By-Laws

The power to adopt, alter, amend or repeal By-Laws of this Corporation shall be vested in either the Board of Directors, or the Shareholders; provided, however, the Board of Directors may not alter, amend or repeal any By-Laws adopted by the Shareholders if the Shareholders specifically provide that the By-Law is not subject to alteration, amendment or repeal by the Board of Directors.

ARTICLE IX – Indemnification

This Corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

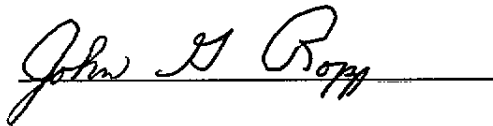

JUAN A RODRIGUEZ

STATE OF FLORIDA

County of Sarasota

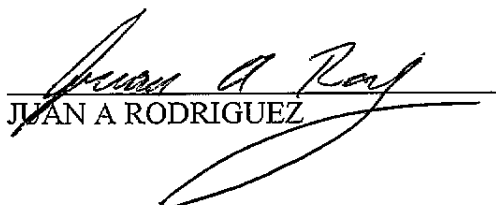
The foregoing instrument was acknowledged before me on this 10th day
MAY, 1999.

FILED
99 MAY 17 PM 3:44
SECRETARY OF STATE
TALLAHASSEE, FLORIDA



ACCEPTANCE

The undersigned, having been designated in the foregoing Articles of Incorporation as Registered Agent, hereby agrees to accept said designation.


JUAN A RODRIGUEZ