



SIR TAX

Accounting, Consulting, IRS Representation, & Strategic Tax Planning.

1930 Tyler Street, v Hollywood, Fl. 33020 v Telephone (954) 925-8080 v 922-1903 v Facsimile (954) 926-6770

Of Counsel:

R. Kevin Cross, E.A.,
 Enrolled Agent,
 Accountant, Financial Counselor.

R. Kevin Cross, E.A.
 is enrolled to represent taxpayers
 before the Internal Revenue Service.

Steven R. Danielson, M.A.
 Masters Degree in Mathematics,
 Staff Accountant, Consultant.

1 July, 1999

Department of State
 Division of Corporations
 Attn.: New Filings Section
 P.O. Box 6327
 Tallahassee, Florida 32314

EFFECTIVE DATE
 6-30-99

000002923140--4
 -07/06/99--01027--008
 *****78.75 *****78.75

SUBJECT: 5TH AVE. SWIM & FASHION, INC.

Dear Sirs:

Please incorporate the above referenced corporation effective June 30, 1999, and mail filed articles to:

Mr. Samuel B. David
 1321 Van Buren Street
 Hollywood, Florida 33019

Enclosed is an original and one copy of the articles of incorporation and a check for \$78.75 (to include the filing fee and a certified copy of the articles).

Thank you for your continued assistance in these matters.

Sincerely,

R. Kevin Cross, E.A.
 Accountant & Tax Consultant.

RKC/sam david racing stable, inc.
 LETCORP.DOC

F. CHESLER

JUL 13 1999

Member of: National Association of Enrolled Agents v Florida Association of Enrolled Agents

E-mail Addresses: sirtax@bellsouth.net

FILED
 99 JUL -6 PM 12:45
 SECRETARY OF STATE
 TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
5TH AVE. SWIM & FASHION, INC.

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

FILED
99 JUL -6 PM 12:44
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

EFFECTIVE DATE
6-30-99

ARTICLE I - NAME

The name of the corporation shall be: **5TH AVE. SWIM & FASHION, INC.**

The principal place of business of this corporation shall be:
4601 S. Clyde Morris Boulevard
Port Orange, FL 32119-1220

ARTICLE II - NATURE OF BUSINESS

This corporation may engage in or transact any or all lawful activities or business permitted under the laws of the United States, the State of Florida, or any other state, country, territory or nation.

ARTICLE III - CAPITAL STOCK

The aggregate number of shares of stock and its par value that this corporation is authorized to have outstanding at any one time is: One hundred shares common stock at NO par value.

ARTICLE IV - TERM OF EXISTENCE

This corporation is to exist perpetually, effective June 30, 1999.

ARTICLE V - OFFICERS & DIRECTORS

The names and street addresses of the initial officers and directors, if any, who shall hold office the first year of the corporation's existence or until their successor(s) is (are) elected, is:

Serge LaBonte
Director
4601 S. Clyde Morris Boulevard
Port Orange, FL 32119-1220

Elsie LaBonte
Director
4601 S. Clyde Morris Boulevard
Port Orange, FL 32119-1220

ARTICLE VI - INCORPORATORS


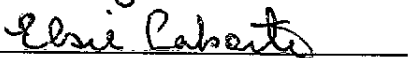
The names and street addresses of the incorporators to this articles of incorporation are:

Serge Labonte
4601 S. Clyde Morris Boulevard
Port Orange, FL 32119-1220

Elsie Labonte
4601 S. Clyde Morris Boulevard
Port Orange, FL 32119-1220

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this thirtieth day of June, 1999.

Signature of Incorporator

STATE OF FLORIDA.
COUNTY OF VOLUSIA.

CERTIFICATE DESIGNATING REGISTERED AGENT/REGISTERED
OFFICE Pursuant to the provisions of the Florida Statutes, the undersigned corporation,
organized under the laws of the State of Florida, submits the following statement in
designating the registered office/registered agent, in the State of Florida.

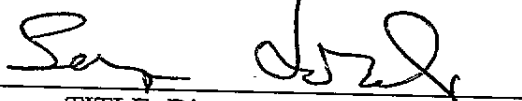
The name of the corporation is:

5TH AVE. SWIM & FASHION, INC.

The name and address of the registered agent and office is:

Serge Labonte
4601 S. Clyde Morris Boulevard
Port Orange, FL 32119-1220

SIGNATURE

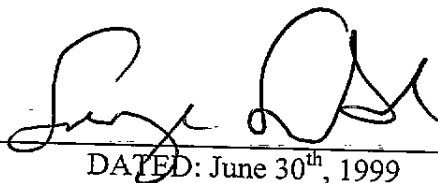


TITLE: Director

DATED: June 30th, 1999.

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE
ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN THIS
CERTIFICATE, I HEREBY AGREE TO ACT IN THIS CAPACITY, AND I FURTHER
AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE
TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I
ACCEPT THE DUTIES AND OBLIGATIONS OF THE FLORIDA STATUTES.

SIGNATURE



(Registered Agent)

DATED: June 30th, 1999

99 JUL -6 PM 12:44
FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA