

GS

GARY SIEGEL • ATTORNEY AT LAW

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P 99000095588

October 25, 1999

Corporate Records Bureau
Division of Corporations
Department of State
P. O. Box 6327
Tallahassee, FL 32301

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*****70.00 *****70.00

Re: PARK AVENUE FINE JEWELRY, INC.

Dear Sir:

Enclosed herewith, please find an original and one copy of the Articles of Incorporation of the above-named corporation along with a check in the amount of \$70.00 to cover the following expenses:

Filing Fee:	\$20.00
Registered Agent Fee:	20.00
Certified Copy:	30.00
Total:	\$70.00

Please file same and forward a confirmation of the filing to me at your earliest convenience. Thank you for your assistance and cooperation.

Sincerely,

GARY SIEGEL, ESQUIRE

GS/clf
Enclosures

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

CP
10-27-99
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ARTICLES OF INCORPORATION
OF

PARK AVENUE FINE JEWELRY, INC.

ARTICLE I. NAME. The name of the corporation shall be PARK AVENUE FINE JEWELRY, INC.

ARTICLE II. DURATION. The corporation shall exist perpetually.

ARTICLE III. PURPOSE. The purpose of this corporation is for the sale of jewelry and for the transaction of any lawful business for which corporations may be incorporated under the law of the State of Florida.

ARTICLE IV. CAPITAL STOCK. This corporation is authorized to issue One Hundred (100) shares of common stock with One Dollar (\$1.00) par value per share, and the consideration to be paid for each share shall be fixed by the Board of Directors.

ARTICLE V. INITIAL REGISTRATION OFFICE AND AGENT. The street address of the Initial Registered Office and principal office is 205 E. Central, Ste. 601, Orlando, FL 32801, and the mailing address of the Initial Registered Office and principal office of this corporation is 205 E. Central, Ste. 601, Orlando, FL 32801. The name of the Registered Agent is LELAND W. McKEE.

ARTICLE VI. INITIAL BOARD OF DIRECTORS. This corporation shall have one (1) director initially. The number of directors

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may never be less than one (1). The name and address of the initial director(s) of this corporation is:

LELAND W. McKEE
205 E. Central, Ste. 601
Orlando, FL 32801

ARTICLE VII. INITIAL OFFICERS.

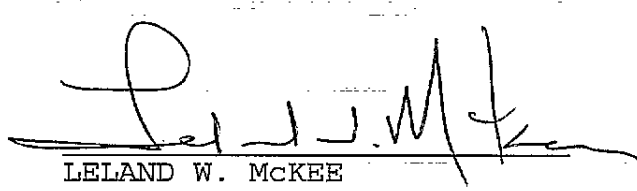
President: LELAND W. McKEE
V. President: LELAND W. McKEE
Secretary: LELAND W. McKEE
Treasurer: LELAND W. McKEE

ARTICLE VIII. INITIAL SHAREHOLDERS. Shares of capital:

LELAND W. McKEE 100 Shares

ARTICLE IX. AMENDMENT. This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation or any amendment thereto, and any right conferred upon the shareholders is subject to this reservation.

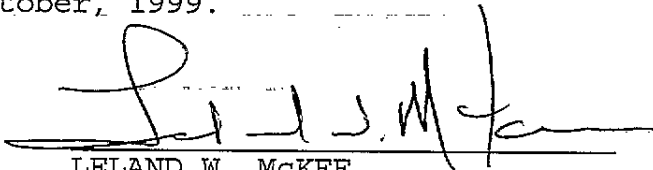
IN WITNESS WHEREOF, the undersigned Incorporator(s) has/have executed these Articles of Incorporation this 21st day of October, 1999.


LELAND W. McKEE

ACCEPTANCE OF REGISTERED AGENT

I, LELAND W. MCKEE, have been named to act as the Registered Agent to accept service of process for PARK AVENUE FINE JEWELRY, INC., designated by the corporation, I accept to act in this capacity and to comply with the provisions of said act relative to keeping said office open.

DATED THIS 27th day of October, 1999.


LELAND W. MCKEE

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