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September 30, 1999

Secretary of State
State of Florida
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

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-10/07/99--01055--008
****122.50 *****78.75

Re: PARTNERS & FRIENDS CORP. DBA NAILS & MORE

Dear Sir:

You will please find enclosed an original and copy of the Articles of Incorporation for PARTNERS & FRIENDS CORP. DBA NAILS & MORE, as well as a check in the amount of \$122.50 for filing fees.

I would very much appreciate you filing the enclosed documents and returning to me the following:

1. Certificate of Incorporation
2. Receipt for Filing Fees
3. Certified copy of the Articles of Incorporation

Your prompt attention to this matter is most appreciated and if there is anything I can do in order to expedite this request, please do not hesitate to contact me.

Very truly yours,

Magaly Norcisa
MAGALYS NORCISA

FILED
99 NOV 12 PM 1:37
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

TSW-23488



FLORIDA DEPARTMENT OF STATE

Katherine Harris
Secretary of State

October 12, 1999

MAGALYS NORCISA
7110 S.W. 117TH AVE.
MIAMI, FL 33183

SUBJECT: PARTNERS & FRIENDS CORP. DBA NAILS & MORE
Ref. Number: W99000023488

We have received your document for PARTNERS & FRIENDS CORP. DBA NAILS & MORE and your check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

Corporations may file using only the corporate name. Please delete any reference to the "doing business as name" in your document. If you wish to register your fictitious name, you may do so by filing the enclosed application and submitting the appropriate fees to this office.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 487-6927.

Tracy Smith
Document Specialist

Letter Number: 999A00049281

ARTICLES OF INCORPORATION
OF
PARTNERS & FRIENDS, CORP.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

We, the undersigned, do hereby associate ourselves together for the purpose of becoming a corporation under the laws of the State of Florida, providing for the formation, rights and privileges and immunities of a corporation for profit.

ARTICLE I

The name of the corporation shall be:

PARTNERS & FRIENDS, CORP.

ARTICLE II

The general nature of the business or businesses to be transacted is: any lawful business permitted by the laws of the State of Florida and the United States.

ARTICLE III

The amount of authorized capital stock of the corporation shall be five hundred (500) shares of common stock with par value of One Dollar (\$1.00) per share. The whole or part of the capital stock shall be payable either in lawful money of the United States or in property, labor or services insofar as permitted from time to time by the laws of Florida, the value of such property, labor or services to be determined by the Board of Directors.

ARTICLE IV

The amount of capital with which the corporation shall

begin business shall be at least Five Hundred Dollars (\$500.00).

ARTICLE V

The corporation shall have perpetual existence.

ARTICLE VI

The post office address of the principal office of the corporation shall be 7110 SW 117 Ave, Miami, Florida 33183, with the privilege, however of having branch offices and places of business at any other place or places within the State of Florida or in foreign countries.

ARTICLE VII

The affairs of the corporation shall be conducted by a Board of at least one (1) director who need not be a stockholder.

ARTICLE VIII

The names and addresses of the first Board of Directors of the Corporation who, subject to the provisions of the Articles of Incorporation, the by-laws and general corporation laws of Florida, shall hold office until their successors have been elected and qualified are:

<u>NAME</u>	<u>ADDRESS</u>
MAGALYS NORCISA	7110 SW 117 TH Ave Miami, Florida 33183
MERCEDES ALONSO	7110SW 117 TH Ave Miami, Florida 33183

ARTICLE IX

The names and addresses of each subscriber of these Articles of Incorporation are:

<u>NAME</u>	<u>ADDRESS</u>
MAGALYS NORCISA	7110 SW 117 TH Ave Miami, Florida 33183
MERCEDES ALONSO	7110 SW 117 TH Ave Miami, Florida 33183

ARTICLE X

The Corporation shall at all times have the corporate powers presently given to the corporations by the statutes and laws of the State of Florida; and, it shall have such further powers as from time to time, hereafter, are given to corporations by the statutes and laws of the State of Florida. The Corporation is expressly authorized to enter into, honor and be bound by stockholder's agreements with and among stockholders of the Corporation. The Corporation is, further, authorized to enter into partnerships and joint ventures with other persons, firms and corporations.

IN WITNESS WHEREOF, the undersigned have made and subscribed to these Articles of Incorporation this 30 day of September, 1999.

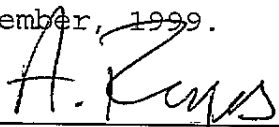
Magalys Norcisa
MAGALYS NORCISA

Mercedes Alonso
MERCEDES ALONSO

STATE OF FLORIDA)
) SS:
COUNTY OF DADE)

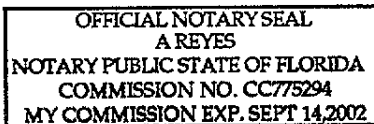
BEFORE ME, the undersigned authority, personally appeared
MAGALYS NORCISA and to me known to be the persons described in
the foregoing Articles of Incorporation, and they acknowledged that
they made and subscribed the same for the purposes and uses therein
mentioned and set forth.

WITNESS my hand and official seal at said County and
State this 30 day of September, 1999.



Notary Public, State of Florida

My commission expires: _____



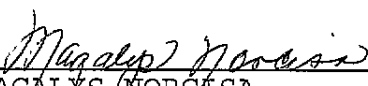
RESIDENT AGENT DESIGNATION

In pursuance of Chapter 48.091, Florida Statutes, the following is submitted, in compliance with said Act:

PARTNERS & FRIENDS CORP. desiring to organize under the laws of the State of Florida, with its principal office as indicated in the Articles of Incorporation at the City of Miami, County of Dade, State of Florida, has named MAGALYS NORCISA located at 7110 SW 117th AVE., MIAMI, FLORIDA 33183, as its agent to accept service of process within this State.

ACKNOWLEDGMENT:

Having been named to accept service of process for the above stated corporation, at the place designated in this certificate, I hereby accept to act in this capacity, and agree to comply with the provisions of said Act relative to keeping open said office.


MAGALYS NORCISA

(bt/)

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA