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** ALSO ADMITTED IN COLORADO

June 21, 1999

OF COUNSEL
DAVID I. WEISS

Via Federal Express

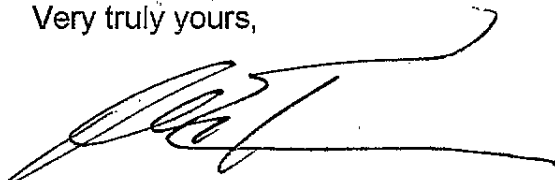
Florida Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

RE: ARTICLES OF INCORPORATION
ENTMANUEL.COM, INC.

Gentlemen:

Enclosed please find the Articles of Incorporation for Entmanuel Com., Inc. together with a check in the amount of \$70.00. Would you please be so kind as to file this corporation and return to us the second copy reflecting the filing.

Very truly yours,



David M. Krause

DMK/lal
Enclosure

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JUN 22 AM 9:33
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

GALLMON-CASE JUN 24 1999

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222 LAKEVIEW AVENUE, SUITE 260
WEST PALM BEACH, FL 33401
(561) 659-4020

ARTICLES OF INCORPORATION OF
ENTMANUAL.COM, INC.

ARTICLE I

The name of the corporation is **ENTMANUAL.COM, INC.**, having its principal place of business at 7755 S.W. 86 Street, Suite C-202, Miami, Florida 33143.

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99 JUN 22 AM 9:35
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE II

The corporation may engage in or transact any and all activity or business permitted under the laws of the United States and of the State of Florida.

ARTICLE III

The corporation is authorized to issue and have outstanding at any one time an aggregate of Ten Thousand (10,000) shares of one class of common stock having a par value of One Cent (\$0.01) per share. The consideration to be paid for each share shall be fixed by the Board of Directors.

ARTICLE IV

There shall be no preemptive rights accruing to the shareholders.

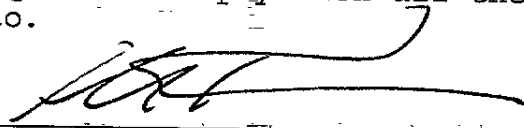
ARTICLE V

The corporation's initial Registered Agent and Registered Office in the State of Florida are:

REGISTERED AGENT: DAVID M. KRAUSE

REGISTERED OFFICE: 7755 S.W. 86 St.
Suite C-202
Miami, Florida 33143

Having been named initial Registered Agent to accept service of process for the corporation at the initial registered office designated herein, I hereby accept such status and consent to act in the capacity and agree to comply with all the requirements of law pertaining thereto.


REGISTERED AGENT: DAVID M. KRAUSE

ARTICLE VI

The number of Directors constituting the initial Board of Directors of the Corporation is One.

ARTICLE VII

The name and address of the member of the initial Board of Directors is:

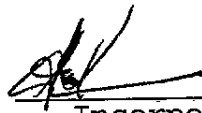
GREGORY E. KRAUSE
7755 S.W. 86 Street, Suite C-202
Miami, Florida 33143

ARTICLE VIII

The name and address of the Incorporator of these Articles of Incorporation is:

GREGORY E. KRAUSE
7755 S.W. 86 Street, Suite C-202
Miami, Florida 33143

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TALLAHASSEE, FLORIDA

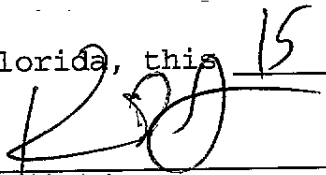


Incorporator
Gregory E. Krause

STATE OF FLORIDA)
COUNTY OF DADE)

BEFORE ME, the undersigned authority, personally appeared GREGORY E/ KRAUSE, who is personally known and who stated that he was the person described in and who executed the foregoing Articles of Incorporation and he acknowledged before me that he signed same for the purposes therein expressed.

WITNESS my hand and official seal at Miami, Florida, this 15 day of June, 1999.


Notary Public