

**F95000003890**  
**IRWIN TOY USA INC.**

43 Hanna Avenue  
Toronto, Ontario  
M6K 1X6  
Tel. No.: (416) 583-4548  
Fax No.: (416) 533-3257

**By mail.**

August 29, 2001

Amendment Section  
Division of Corporations  
P.O. Box 6327  
Tallahassee  
FL 32314

**FILED**  
01 SEP 10 AM 9:42  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

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-09/10/01--01116--005  
\*\*\*\*\*52.50 \*\*\*\*\*52.50

Dear Sirs:

**Re: Change of Name of Corporation**

As guided by the Department in a telephone call made last week, we are pleased to enclose the following in respect of the change of the name of our corporation from IRWIN SPORTS, INC. to IRWIN TOY USA INC.:-

1. Application dated August 14, 2001 by Foreign Profit Corporation to file Amendment to Application for Authorization to Transact Business in Florida duly completed and signed by an officer of the Corporation;
2. Original certificate dated August 15, 2001 from New York, the state of incorporation, evidencing the amendment; and
3. Our check for \$52.50 made payable to the Department of State, Florida in respect of the following:

Filing Fee	\$35.00
Certified Copy Fee	8.75
Certificate of Status	8.75
	<u>\$52.50</u>

NC  
9-17-01  
PMS

Kindly accept for filing the above documents for change of name and after recording the name change, kindly send to:

Irwin Toy USA Inc.  
Legal Department  
43 Hanna Avenue  
Toronto, Ontario  
M6K 1X6 Canada

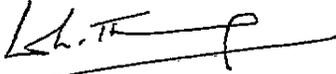
the Certified copy (of the name change) and the Certificate of Status.

Division of Corporations  
August 27, 2001

Page 2

The telephone number we can be contacted at is (416) 583-4548.

Yours very truly,  
**IRWIN SPORTS, INC.**



Percival Mathias  
Accountant

PM:ci  
Enclosures

c.c.: By fax to:  
Christ Gaetanos, Amigone, Sanchez, Mattrey & Marshall LLP (Fax #716-852-1355)  
Charles Sakolsky, Irwin Toy USA Inc., Florida Office (Fax #561-988-0059)



State of New York }  
Department of State } ss:

*I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.*

Witness my hand and seal of the Department of State on **AUG 15 2001**



A handwritten signature in black ink, appearing to be "J. Leach", followed by a horizontal line extending to the right.

*Special Deputy Secretary of State*

F 000808000089  
Certificate of Amendment

of the

## Certificate of Incorporation

of

Irwin Sports, Inc.

(Under N.Y. Bus. Corp. Law § 805)

Peter Irwin, President of Irwin Sports, Inc. ("Corporation"), hereby certifies that:

1. The name of the Corporation is Irwin Sports, Inc. Its name has not been changed.

2. The Corporation's Certificate of Incorporation was filed by the New York State Department of State on January 31, 1990. The Corporation's Certificate of Incorporation was amended by a Certificate of Amendment of Certificate of Incorporation, which Certificate of Amendment was filed by the New York Department of State on March 12, 1992.

3. Paragraph FIRST of the Corporation's Certificate of Incorporation, as previously amended, hereby is amended to read as follows:

The name of the Corporation is Irwin Toy USA Inc.

4. Paragraph SIXTH of the Corporation's Certificate of Incorporation, as amended, hereby is further amended to read as follows:

The Secretary of State of the State of New York is designated as the agent of the Corporation upon whom process against the Corporation may be served. The post office address within the State of New York to which the Secretary of State of the State of New York will mail a copy of any process against

AUG. 4.2000

3:39PM

AMIGONE SANCHEZ

NO.765 P.4

the Corporation served upon said Secretary of  
State is:

Christ Gaetano  
AMIGONE, SANCHEZ,  
MATTREY & MARSHALL, LLP  
1300 Main Place Tower  
350 Street  
Buffalo, New York 14202

5. These Amendments were authorized by written consent of the Corporation's sole shareholder and the unanimous consent of its sole Directors.

In WITNESS WHEREOF, the undersigned has executed this Certificate this 28<sup>th</sup> day of July, 2000.

  
Peter Irwin, President

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Certificate of Change

of the

Certificate of Authority

of

Irwin Sports, Inc.

(Under N.Y. Bus. Corp. Law § 805-A)

CHRIST GAETANOS, ESQ.  
AMIGONE, SANCHEZ, MATTREY & MARSHALL, LLP  
350 MAIN STREET, SUITE 1300  
BUENALO, NEW YORK 14202  
(716) 852-1300

STATE OF NEW YORK  
DEPARTMENT OF STATE

FILED AUG 0 8 2000

TAX \$

BY:

*KB*  
*Wiang*

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