

F98000003859

TRANSMITTAL LETTER

To: Qualification/Tax Lien Section
Division of Corporations

SUBJECT: IVAN THE TURTLE INC
(Name of corporation - must include suffix)

Dear Sir or Madam:

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-07/07/98--01071--003
*****78.75 *****78.75

The enclosed "Application by Foreign Corporation for Authorization to Transact Business in Florida",
"Certificate of Existence", and check are submitted to register the above referenced foreign corporation to
transact business in Florida.

Please return all correspondence concerning this matter to the following:

SEBASTIEN MENTHENNE
(Name of Person)

LEON CONSTANTIN AND CO
(Firm/Company)

525 MADISON AVENUE 25TH FLOOR
(Address)

NEW YORK NY 10022-2511
(City/State/Zip)

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Should you need to call someone concerning this matter, please call:

SEBASTIEN MENTHENNE at (212) 755-5551
(Name of Person) (Area Code & Daytime Telephone Number)

COURIER ADDRESS:

Qualification/Tax Lien Section
Division of Corporations
409 E. Gaines St.
Tallahassee, FL 32399

MAILING ADDRESS:

Qualification/Tax Lien Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

8/7/98

APPLICATION BY FOREIGN CORPORATION FOR AUTHORIZATION TO TRANSACT BUSINESS IN FLORIDA

IN COMPLIANCE WITH SECTION 607.1503, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED TO REGISTER A FOREIGN CORPORATION TO TRANSACT BUSINESS IN THE STATE OF FLORIDA.

1. IVAN THE TURTLE INC
(Name of corporation; must include the word "INCORPORATED", "COMPANY", "CORPORATION" or words or abbreviations of like import in language as will clearly indicate that it is a corporation instead of a natural person or partnership if not so contained in the name at present.)

2. DELAWARE 3. 59-3503606
(State or country under the law of which it is incorporated) (FEI number, if applicable)

4. 02/10/38 5. PERPETUAL
(Date of incorporation) (Duration: Year corp. will cease to exist or "perpetual")

6. _____
(Date first transacted business in Florida.) (SEE SECTIONS 607.1501, 607.1502 and 817.155, F.S.)

7. C/O CONSTANTIN ASSOCIATES
575 MADISON AVENUE 25TH FLOOR NEW YORK, NY 10022-2511
(Current mailing address)

8. WATER-SKIING SCHOOL, AQUATIC SHOWS, EQUIPMENT
(Purpose(s) of corporation authorized in home state or country to be carried out in state of Florida)

9. Name and street address of Florida registered agent: (P.O. Box or Mail Drop Box NOT acceptable)

Name: YVAN GODARD

Office Address: 158 Lake Dairy Terrace
WINTER HAVEN, FL 33884-2642, Florida, _____
(Zip code)

10. Registered agent's acceptance:

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this application, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

(Registered agent's signature)

11. Attached is a certificate of existence duly authenticated, not more than 90 days prior to delivery of this application to the Department of State, by the Secretary of State or other official having custody of corporate records in the jurisdiction under the law of which it is incorporated.

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12. Names and addresses of officers and/or directors: (Street address ONLY - P.O. Box NOT acceptable)

A. DIRECTORS (Street address only - P.O. Box NOT acceptable)

Chairman: _____

Address: _____

Vice Chairman: _____

Address: _____

Director: _____

Address: _____

Director: _____

Address: _____

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B. OFFICERS (Street address only - P.O. Box NOT acceptable)

President: YVAN GODARD

Address: 158, LAKE DAISY TERRACE

WINTER HAVEN, FLORIDA 33884

Vice President: _____

Address: _____

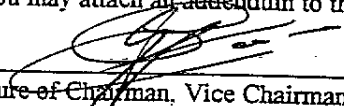
Secretary: YVAN GODARD

Address: _____

Treasurer: YVAN GODARD

Address: _____

NOTE: If necessary, you may attach an addendum to the application listing additional officers and/or directors.

13. 
(Signature of Chairman, Vice Chairman, or any officer listed in number 12 of the application)

14. YVAN GODARD - PRESIDENT
(Typed or printed name and capacity of person signing application)

State of Delaware
Office of the Secretary of State PAGE 1

I, EDWARD J. FREEL, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY "IVAN THE TURTLE, INC." IS DULY INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE AND IS IN GOOD STANDING AND HAS A LEGAL CORPORATE EXISTENCE SO FAR AS THE RECORDS OF THIS OFFICE SHOW, AS OF THE TWENTY-THIRD DAY OF JUNE, A.D. 1998.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA



Edward J. Freel

Edward J. Freel, Secretary of State

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AUTHENTICATION: 9156562

DATE: 06-23-98