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March 17, 2000

CAROLYN BATTEN
FLORIDA DEPT OF STATE
DIVISIONS OF CORPORATIONS
P.O. Box 6327
TALLAHASSEE FL 32314

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-02/15/00--01036--016
*****78.75 *****78.75

RE: C WITH THE D'S INC
Letter # 600A00008798

Dear Ms BATTEN

RE: MY TELEPHONE CONVERSATION WITH BETH
ON MARCH 16, 2000, THE CORPORATE NAME REFERENCED ABOVE
HAS BEEN APPROVED BY BETH & BOBBIE

IF THERE ARE ANY ADDITIONAL QUESTIONS, MY PHONE
NUMBER IS 901-470-3445 / WORK 954-977-9300

Very Truly Yours,
Fred Mandel

FILED
00 MAR 15 AM 11:02
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

6022-6
6



FLORIDA DEPARTMENT OF STATE

Katherine Harris
Secretary of State

February 18, 2000

FRED MANDEL
P.O. BOX 935502
MARGATE, FL 33093

SUBJECT: C WITH THE D'S INC.
Ref. Number: W00000004536

We have received your document for C WITH THE D'S INC. and your check(s) totaling \$78.75. However, the enclosed document has not been filed and is being returned for the following correction(s):

We regret that we were unable to contact you by phone. Please return the corrected document with a letter providing us with an address and telephone number where you can be reached during working hours.

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity.

Please select a new name and make the correction in all appropriate places. One or more major words may be added to make the name distinguishable from the one presently on file.

Adding "of Florida" or "Florida" to the end of a name is not acceptable.

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) 487-6930.

Carolyn Batten
Document Specialist

Letter Number: 600A00008798

ARTICLES OF INCORPORATION
OF
C with the D's Inc

FILED
00 MAR 15 AM 11:02
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I - NAME

The name of this Corporation is C with the D's Inc

ARTICLE II - DURATION

This Corporation shall have perpetual existence commencing on the date of execution and acknowledgement of these Articles.

ARTICLE III - PURPOSE

This Corporation is organized for the purposes of transacting any and all lawful business.

ARTICLE IV - CAPITAL STOCK

This Corporation is authorized to issue 500 shares of common stock with a par value of 1.00 per share

ARTICLE V - VOTING RIGHTS

Except as otherwise provided by law, the entire voting power for the election of Directors and for all other purposes shall be vested exclusively in the holders of the outstanding common shares.

ARTICLE VI - PREEMPTIVE RIGHTS

Every shareholder, upon the sale of any new stock of this Corporation of the same kind, class or series as that which is already holds, shall have the right to purchase his pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VII - INITIAL REGISTERED OFFICE & AGENT

The street address of the initial registered office of this Corporation is 9355A SW 61 Way Boca Raton, FL and the name of the initial registered agent of this Corporation at that address is Fred Mandel.

The street address of the corporation is 9355A SW 61 Way Boca Raton, FL 33428.

ARTICLE VIII - INITIAL BOARD OF DIRECTORS

This Corporation shall have one Director initially. The number of Directors may be either increased or diminished from time to time by the by-laws, but shall never be less than one. The names and addresses of the initial Director of this Corporation are as follows:

Fred Mandel 9355A SW 61 Way Boca Raton, FL 33428

ARTICLE IX - INCORPORATOR

The names and addresses of the persons signing these Articles are:

Fred Mandel 9355A SW 61 Way Boca Raton, FL 33428

ARTICLE X - AMENDMENT

This Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment hereto, and any right conferred upon the Shareholders is subject to this reservation.

ARTICLE XI - BY-LAWS

The power to adopt, alter, amend or repeal By-laws shall be vested in the Board of Directors and the Shareholders.

ARTICLE XII - INDEMNIFICATION

The Corporation shall indemnify any Officer or Director or any former Officer or Director, to the full extent permitted by law.

IN WITNESS WHEREOF, the undersigned have executed these
Articles of Incorporation on this 11 day of February, 2000

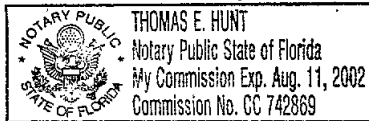
Fred Mandel

State of Florida)
County of Palm Beach) SS:

BEFORE ME, a Notary Public authorized to take acknowledgements
in the State and County set forth above, personally appeared
Fred Mandel _____, known to me and known by me to be the persons
who executed the foregoing Articles of Incorporation, and they acknowledged
before me that they executed these Articles of Incorporation.

SWORN TO and subscribed before me in the State and County afore-
said on this 11th day of February, 2000.

FL D/L M534-248-49-241-2



Thomas E. Hunt

My commission expires: 8/11/02.

CERTIFICATE DESIGNATING PLACE OF BUSINESS
OR DOMICILE FOR THE SERVICE OF PROCESS
WITHIN THIS STATE, NAMING AGENT UPON
WHOM PROCESS MAY BE SERVED

FILED
MAR 15 11:00 AM
TALLAHASSEE
SECRETARY OF STATE
FLORIDA

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

First: C with the D's Inc ,desiring to organize under
the laws of the State of Florida, with its registered office as indicated in
the Articles of Incorporation in the City of Boca Raton , County of Palm Beach
State of Florida , has named Fred Mandel , whose business office is
located at 9355A Sw 61Way Boca Raton , Fl , as its registered agent
to accept service of process within this State.

ACKNOWLEDGEMENT

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 provision of
said Act relative to keeping open said office.



Fred Mandel