

LAW OFFICE OF
KENNETH R. DUBOFF, P.A.

10920 BISCAYNE BOULEVARD
MIAMI, FLORIDA 33161

Telephone (305) 899-0085
Fax No. (305) 899-0091

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

May 16, 2000

Re: Playtime Boat Rentals, Inc.

Dear Sir/Madam:

Enclosed please find an original and one copy of the Articles of Incorporation and Designation of Resident Agent for the above-captioned new corporation.

We would appreciate your filing the Articles with your Department and forwarding a certified copy of the Articles of Incorporation together with the Corporate Charter to the undersigned.

Also, enclosed please find our law office check in the amount of \$78.75, payable to the Department of State, representing payment for Capital Stock Tax, Filing Fee, Certified Copy of the Articles of Incorporation and Registered Agent Filing Fee.

Thank you for your anticipated prompt attention to this matter.

Very truly yours,

Kenneth R. Duboff
KRD/sw

enclosures

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D. BROWN MAY 26 2000

ARTICLES OF INCORPORATION
OF
PLAYTIME BOAT RENTALS, INC.

00 MAY 19 AM 10:21
NOTARIAL PUBLIC
STATE OF FLORIDA

The undersigned, for the purposes of forming a corporation under the Florida General Corporation Act, does hereby adopt the following articles of incorporation:

ARTICLE I
NAME OF CORPORATION

The name of the corporation shall be:

PLAYTIME BOAT RENTALS, INC.

The address of the initial principal office of this corporation shall be:

4833 Collins Avenue
Miami Beach, Florida 33140

and the mailing address of the corporation shall be the same.

ARTICLE II
DURATION OF EXISTENCE

The corporation is to exist perpetually.

ARTICLE III
GENERAL PURPOSE

This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE IV
CAPITAL STOCK

The maximum number of shares that this corporation is authorized to have outstanding at any one time is **100 shares of common stock** having **\$1.00 par value** per share.

ARTICLE V
INITIAL REGISTERED OFFICE & RESIDENT AGENT

The street address of the initial registered office of the corporation, and the name of the initial registered agent at that address is as follows:

Gordon Vincent
4833 Collins Avenue
Miami Beach, Florida 33140

ARTICLE VI
INITIAL OFFICER AND DIRECTOR

This corporation shall have one Director, initially. The name and street address of the initial Director and initial Officer who shall hold office for the first year of the corporation's existence, or until successors are elected or appointed is:

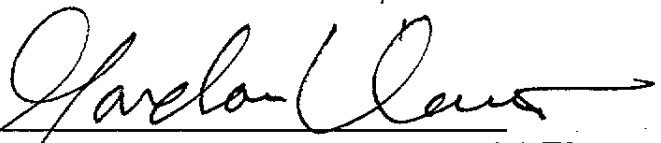
Gordon Vincent	Director - President/Sole Officer
4833 Collins Avenue	
Miami Beach, Florida 33140	

ARTICLE VII
INCORPORATOR OF CORPORATION

The name and street address of the incorporator to these Articles of Incorporation is:

Gordon Vincent
4833 Collins Avenue
Miami Beach, Florida 33140


IN WITNESS WHEREOF, for the purpose of forming this corporation under the laws of the State of Florida, I, the undersigned, constituting the incorporator of this corporation has executed these Articles of Incorporation this 16 day of May, 2000


GORDON VINCENT, Incorporator

**ACCEPTANCE OF REGISTERED AGENT DESIGNATED
IN ARTICLES OF INCORPORATION**

The undersigned, having a business office identical with the registered office of the corporation named above, and having been designated as the Registered Agent in the above and foregoing Articles of Incorporation, is familiar with and accepts the obligations of the position of Registered Agent under Chapter 607, Florida Statutes.

IN WITNESS WHEREOF, the undersigned has executed this Acceptance of Registered Agent for the above corporation on this 16 day of May, 2000.


GORDON VINCENT, Resident Agent

FILED
MAY 19 AM 10:21
STATE OF FLORIDA