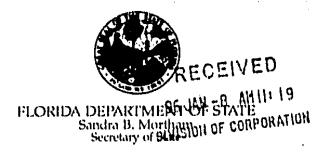
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October 20, 1995

LAZARUS CORPORATE INDUSTRIES, INC. 890 SW 87 AVENUE #16 MIAMI, FL 33174

SUBJECT: IDEAWORKS, INC. Ref. Number: W95000021023

We have received your document for IDEAWORKS, INC. and your check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

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. Simply adding "of Florida" or "Florida" to the end of an entity name **DOES NOT** constitute a difference. Please select a new name and make the substitution in all appropriate places. One or more words may be added to make the name distinguishable from the one presently on file.

When the document is resubmitted, please return a copy of this letter to ensure that your document is properly handled.

If you have any questions about the availability of a particular name, please call (904) 488-9000.

If you have any questions concerning the filing of your document, please call (904) 487-6973.

Claretha Golden Document Specialist

Letter Number: 595A00047426

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DIVISION OF CORP.

ARTICLES OF INCORPORATION OF

IDEAWORKS U.S.A., INC.

The undersigned Incorporator to these Articles of Incorporation, a Florida corporation, hereby forms a corporation under the laws of the State of Florida.

ARTICLE I. CORPORATE NAME

The name of this Corporation shall be IDEAWORKS.U.S.A., INC.

ARTICLE II. NATURE OF BUSINESS AND POWERS

The general nature of the business to be transacted by this Corporation is to engage in any and all business permitted under the laws in the State of Florida.

ARTICLE III. CORPORATE POWERS

The maximum number of shares of stock that this Corporation is authorized to issue and have outstanding at any one time is 100 shares of common stock having a par value of Five (\$5.00) Dollars per share.

Shares may be issued only for a consideration having value, in the judgment of the Board of Directors, at least equivalent to the full par value of the stock to be issued. All shares issued shall be fully paid and nonassessable.

ARTICLE IV. TERM OF EXISTENCE

This corporation shall have a perpetual existence.

ARTICLE V. REGISTERED AGENT AND INITIAL REGISTERED OFFICE

The initial Registered Agent and the street address for this Corporation in the State of Florida shall be:

Jerard Michael Lee 6365 SW 110 Street Miami, FL 33156

The Board of Directors may, from time to time, move the Registered Office to any other address in the State of Florida.

ARTICLE VI.

This Corporation shall have one director initially. The number of directors may be increased or diminished from time to time through By-Laws adopted by the stockholders. However, the corporation shall have no less than one director at any time.

ARTICLE VII. INITIAL DIRECTORS

The names and post office addresses of each member of the initial board of directors of this Corporation are:

Jerard Michael Lee 6365 SW 110 Street Miami, FL 33156

The persons named as initial directors shall hold office for the first year of existence of this Corporation or until their successors are elected or appointed and have qualified, whichever occurs first.

ARTICLE VIII. PRINCIPAL AND REGISTERED ADDRESSES

This corporation shall maintain its principal office and registered office address at:

6365 SW 110 Street Miami, FL 33156

ARTICLE IX. INCORPORATOR

The name and post office address of each Incorporator executing these Articles of Incorporation are as follows:

Jerard Michael Lee 6365 SW 110 Street Miami, FL 33156

ARTICLE X. CONFLICT OF INTEREST

No contract between this Corporation and another corporation or another individual shall be invalidated by reason of the fact that one or more of the officers or directors of this Corporation are officers or directors of the said other corporation, or by reason of the fact that one or more of the officers or directors of this Corporation may be the other individual or individuals contracting with this Corporation.

ARTICLE XI.

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed by them to the stockholders, and approved at a stockholders' meeting by at least a majority of the stock entitled to vote thereon, unless all of the directors and all of the stockholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

ARTICLE XII. PREEMPTIVE RIGHTS

Every shareholder, upon the issuance or sale of either new or treasury stock for cash, property, services, in payment of corporate debts or otherwise, shall have the right to purchase his or her proportionate share thereof.

IN WITNESS WHEREOF, the undersigned, as the Incorporator, has executed the foregoing Articles of Incorporation as of the B day of October 1995.

JERARD MICHAEL LEE

STATE OF FLORIDA)

COUNTY OF DADE

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BEFORE ME, a Notary Public, personally appeared Jerard Michael Lee, to me known to be the person described as Incorporator and who executed the foregoing Articles of Incorporation, and acknowledged before me that he subscribed to these Articles of Incorporation.

WITNESS my hand and official seal at Miami, Florida this day of (XIC), 1995.

My Commission Expires:

NOTATE Printed Name

1001000 NOVA

DENEEN MAYES TRONZO
MY COMMISSION & CC 304394
EXPIRES: August 24, 1997
Bended Thru Hotary Public Underwitten

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

Pursuant to Florida Statute 48.091, the following is submitted, in compliance with said Statute:

That IDEAWORKS U.S.A., INC., desiring to organize under the laws of the State of Florida, with its principal office as indicated in the Articles of Incorporation, at Miami, Dade County, State of Florida, has named Jerard Michael Lee, whose address is 5365 SW 110 Street, Miami, FL 33156, as its 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 agree to act in this capacity, and agree to comply with the provisions of said Act relative to keeping open said office.

KRARD MICHAEL LEE