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WALTER B. LEBOWITZ
12555 Biscayne Blvd, Suite 924
MIAMI, FLORIDA 33181
Phone (305) 893-0000
Fax: (305) 893-0007

February 7, 1996

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

000001713800
-02/13/96--01072--007
*****70.00 *****70.00

Re: TIPS TV, INC.

Gentleman:

Enclosed please find my Check in the sum of \$70.00 for payment of the filing fee and registered agent's fee for the above new corporation.

Please mail me the enclosed copy after you stamp and date the same showing when it was filed for record.

I CALLED FOR NAME AVAILABILITY PRIOR TO MAILING THIS CORPORATION AND WAS TOLD THIS NAME WAS AVAILABLE. IF IT IS NOT OR If you have any question regarding the above, please call me at (305) 893-0000.

I will accept a collect call if necessary.

Thank you for your cooperation.

Yours very truly,

Walter B. Lebowitz
Walter B. Lebowitz

FILED
FEB 13 PM 3:33
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

C:\COV-CORP.TIP

*Done
2/10/96*

ARTICLES OF INCORPORATION OF
TIPS TV, INC.

FILED
96 FEB 13 PM 3:33
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I - NAME

The name of this Corporation is: TIPS TV, INC.

ARTICLE II - DURATION

This corporation shall have perpetual existence commencing on the date of the filing of these Articles with the Department of State.

ARTICLE III - PURPOSE

This corporation is organized for the purpose of transacting any and/or all lawful business, especially anything in the advertising and promotion fields.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue 1,000,000 shares of common stock, at one cent (\$.001) par value, per share.

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial principal and registered office of this corporation is: 12555 Biscayne Blvd., Suite 924, North Miami, Fl 33181, and the name of the initial registered agent of this corporation at that address is, WALTER B. LEBOWITZ.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This corporation shall have Two (2), Directors constituting the initial Board of Directors. The number of Directors may be either increased or decreased from time to time by the By Laws. The names and addresses of the initial Board of Directors of this corporation is/are:

NAME

ADDRESS

ANDREA GROS, 731 Washington Ave., Miami Beach, FL 33139
President/Director

MARCO TIBILETTI, 731 Washington Ave., Miami Beach, FL 33139
Vice-President/Director

ARTICLE VII - INCORPORATORS

The name and address of each person signing these Articles
are:

NAME	ADDRESS
ANDREA GROS,	731 Washington Ave., Miami Beach, FL 33139.

ARTICLE VIII - INDEMNIFICATION

The corporation shall indemnify any officer or director, or
any former officer or director, to the full extent permitted by
law.

ARTICLE IX - AMENDMENT

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

IN WITNESS WHEREOF, the undersigned subscriber has executed
these Articles of Incorporation this 7th day of February, 1996.


Subscriber

Subscriber

FILED
96 FEB 13 PM 3:34
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ACCEPTANCE OF REGISTERED AGENT DESIGNATED
IN ARTICLES OF INCORPORATION

WALTER B. LEBOWITZ HAVING A BUSINESS OFFICE at 12555 Biscayne
Blvd., Suite 924, Miami, FL 33181 and, having been designated as
the Registered Agent in the above and foregoing Articles, is
familiar with and accepts the obligations of the position of
Registered Agent under Section 607.0505, Florida Statutes.


WALTER B. LEBOWITZ