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FLORIDA DIVISION OF CORPORATIONS
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TO: DIVISION OF CORPORATIONS

FAX #: (904)922-4001

FROM: 1ST ACCOUNTING GROUP, INC.
CONTACT: MANUEL R DEL VALLE
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NAME: DOLPHINS TECHNOLOGIES, INC.

AUDIT NUMBER.....H97000008876

DOC TYPE.....FLORIDA PROFIT CORPORATION OR P.A.

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MAY 30 1997



FLORIDA DEPARTMENT OF STATE

Sandra B. Mortham
Secretary of State

May 30, 1997

1ST ACCOUNTING GROUP INC

SUBJECT: DOLPHINS TECHNOLOGIES INC
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We received your electronically transmitted document. However, the document has not been filed. Please make the following corrections and refax the complete document, including the electronic filing cover sheet.

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Freida Chesser
Corporate Specialist

FAX Aud. #: H97000008876
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ARTICLES OF INCORPORATION
OF
DOLPHINS HI-TECH CORP.

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TALLAHASSEE, FLORIDA

ARTICLE I - Name

The name of this corporation is Dolphins Hi-Tech Corp.

ARTICLE II - Nature of Business

This corporation may engage in any activity of business permitted under the laws of the United States of America and of this State.

ARTICLE III - Capital Stock

The maximum number of shares of stock that this corporation is authorized to have outstanding at any time is seven thousand five hundred (7,500) shares of common stock, each share having a par value of one dollar (\$ 1.00).

Authorized capital stock may be paid for in cash, services, or property, at a just value to be fixed by the Board of Directors of this corporation at any regular or special meeting.

ARTICLE IV - Term of Existence

This corporation shall have perpetual existence.

ARTICLE V - Initial Registered Office and Agent

The street address of the initial registered office of this corporation is
7270 N.W. 12th St., Suite 340 Miami, FL 33126 and the name of the initial registered
agent of this corporation at that address is Manuel E. Costas.

DOCUMENT PREPARED BY: 1st Accounting Group, Inc. 7270 N.W. 12th St., Suite 340
Miami, FL 33126-1928 (305) 477-2234 H97000008876

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ARTICLE VI - Initial Board of Directors

This corporation shall have two directors initially. The number of directors may be either increased or diminished from time to time by the bylaws, but shall never be less than one. The names and addresses of the initial directors of this corporation are:

Manuel E. Costas
10951 S.W. 161st Pl.
Miami, FL 33196

Nilda Costas
10951 S.W. 161st Pl.
Miami, FL 33196

All of the said directors are of full age.

ARTICLE VII - Initial Officers

The names and addresses of the officers are as follows:

PRESIDENT: Manuel E. Costas
10951 S.W. 161st Pl.
Miami, FL 33196

TREASURER: Nilda Costas
10951 S.W. 161st Pl.
Miami, FL 33196

SECRETARY: Nilda Costas
10951 S.W. 161st Pl.
Miami, FL 33196

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ARTICLE VIII- Incorporator

The name and address of the person signing these articles is:

Manuel E. Costas
10951 S.W. 161st Pl.
Miami, FL 33196

ARTICLE IX - Distribution

The name and address of each stock subscriber, and the number of shares of stock which each agrees to take, and the sums subscribed to and paid are as follows:

NAME	ADDRESS	SHARE
Manuel E. Costas	10951 S.W. 161 st Pl. Miami, FL 33196	400 Shares \$400.00
Nilda Costas	10951 S.W. 161 st Pl. Miami, FL 33196	100 Shares \$100.00

ARTICLE X -Effective Date

These Articles of Incorporation shall be effective immediately upon approval of the Secretary of State, State of Florida.

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ARTICLE XI - Amendment

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 a majority of the stock entitled to vote thereon, unless all the directors and all the stockholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

ARTICLES XII - Principal Place of Business

The principal place of business or mailing address of this corporation is

7270 N.W. 12th St., Suite 340
Miami, FL 33126-1928

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ARTICLE XIII - Register Agent Acceptance

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, 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 status relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles
Incorporation this 29th day of May, 1997.

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TALLAHASSEE, FLORIDA

Manuel E. Costas
INCORPORATOR

Manuel E. Costas
REGISTERED AGENT

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