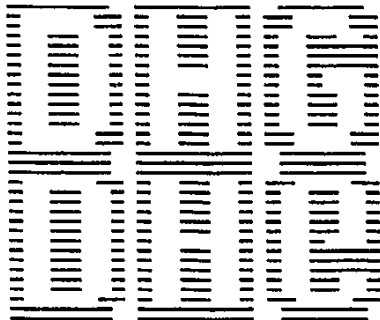


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David H. Greenberg
Attorney at Law
1371 SW 12th Avenue
Pompano Beach, FL 33069
Telephone (954) 943-2800
Fax (954) 943-1314
Member Florida Bar
Member New York Bar

September 25, 1997

Secretary of State
Corporate Records Bureau
Division of Corporations
PO Box 6327
Tallahassee, Florida 32314

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*****70.00 *****70.00

RE: Articles of Incorporation of: Giftmax, Inc.

I enclose herewith original and copy-for conforming-of the above listed Articles of Incorporation, together with the following required fees therefore:

| | |
|------------------------------------------------------------|---------|
| 1. Filing Fee, incl. Registered Agent Designation Fee..... | \$70.00 |
| TOTAL: | \$70.00 |

Please proceed to file the said Articles of Incorporation, returning a conformed copy thereof to the undersigned. Thank you.

Very truly yours,

DAVID H. GREENBERG

DHG/rj
Encs.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

~m 9/30/97

Articles of Incorporation of Giftmax, Inc.

I, the undersigned, being of legal age and a person, do hereby subscribe to, acknowledge and file the following Articles of Incorporation for the purpose of creating a corporation under the laws of the State of Florida.

ARTICLE I: The name of the corporation shall be: Giftmax, Inc.

ARTICLE II: The corporation may engage in any and all lawful business permitted under the laws of the State of Florida.

ARTICLE III: The capital stock authorized, the par value thereof, and the characteristics of such stock shall be as follows: fifty (50) shares Common Stock, no par value. All of said stock shall be payable in cash, property, real or personal, labor or services in lieu of cash, at a just valuation to be fixed by the Board of Directors of this corporation. The payment thereof does not have to be at the time of issuance, provided that said shares are subject to calls thereon until the whole consideration thereof shall have been paid.

ARTICLE IV: The amount of capital with which this corporation shall commence shall be not less than \$500.00.

ARTICLE V: This corporation shall commence its existence on the filing of this Certificate of Incorporation and shall exist perpetually thereafter unless sooner dissolved according to law.

ARTICLE VI: The street address in this State of the initial registered office of this corporation shall be at 1414 SW 13th Court, Pompano Beach, FL 33069, with the privilege of having its offices and branch offices at other places within or without the State of Florida; and the name of the initial registered agent at such address is Alfred Ponoroff.

ARTICLE VII:

Section 1: This corporation shall have at least one director, with the exact number to be specified by the stockholders from time to time unless the stockholders shall, by a majority vote hereafter, determine that the corporation be managed by the stockholders. These Articles of Incorporation may be amended by proposal of the Board of Directors, or a majority of the stockholders, and adoption by a majority vote of the stockholders.

Section 2. The By-Laws of this corporation shall be adopted, amended or repealed by a majority vote of the director(s).

ARTICLE VIII: The name and business address of the first director(s) of the corporation, who shall hold office for the first year or until their successor(s) are duly elected and qualified shall be: Alfred Ponoroff of 1414 SW 13th Court, Pompano Beach, FL 33069;

Robert Ponoroff of 1414 SW 13th Court, Pompano Beach, FL 33069;

Henry Ponoroff of 1414 SW 13th Court, Pompano Beach, FL 33069.

ARTICLE IX: The name(s) and residence of the Subscriber(s), signing these Articles of Incorporation are as follows:

Alfred Ponoroff of 1414 SW 13th Court, Pompano Beach, FL 33069

ARTICLE X: The powers and duties of the officers of this corporation shall be fixed by law. The principal officers of the corporation shall be :

President : Alfred Ponoroff

Vice President: Robert Ponoroff

Treasurer: Henry Ponoroff

Secretary: Audrey Ponoroff, and such other officers, agents and factors as may be deemed necessary. All officers agents and factors shall be chosen by a majority vote of the director(s) at

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director's annual meeting and shall hold their offices for a term of one (1) year. The officers shall have the powers and duties as may be prescribed by the by-laws or be deemed necessary by the directors. Any person may hold two or more offices, except that the President shall not be the Secretary or the Assistant Secretary of the corporation. All officers shall hold their offices until the successors are chosen and qualified. The directors shall have the full control of the affairs of the corporation, except as otherwise provided by law, and may exercise all its corporate powers. The capital stock of the corporation shall be sold, issued, assigned and transferred only in accordance with such by-laws as the corporation may from time to time make, change or alter with a lien reserved in favor of the corporation upon all its capital stock for any indebtedness which may at any time be due or owing to the corporation by the holders of the same, and it shall have a lien thereon superior to all other liens and claims of every character and all assignments or transfers of the stock of the corporation shall be subject thereto.

ARTICLE XI: The names and business addresses of the officers who are to serve until the first election of officers are as follows:

President : Alfred Ponoroff of 1414 SW 13th Court, Pompano Beach, FL 33069;

Vice President: Robert Ponoroff of 1414 SW 13th Court, Pompano Beach, FL 33069;

Treasurer: Henry Ponoroff of 1414 SW 13th Court, Pompano Beach, FL 33069;

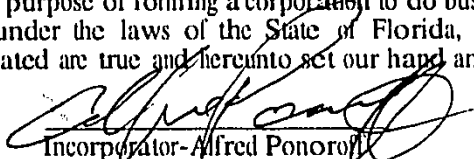
Secretary: Audrey Ponoroff of 1414 SW 13th Court, Pompano Beach, FL 33069;

ARTICLE XII: No contract or other transaction between this corporation and any other corporation, and no act of this corporation, shall in any way be affected or invalidated by the fact that any of the directors of this corporation are pecuniarily or otherwise interested in, or are directors, or officers of, such other corporation(s). Any director individually, or any firm of which any director may be a member, may be a party to, or may be pecuniarily or otherwise interested in, any contract or transaction of this corporation, provided that the fact that he or such firm is so interested shall be disclosed or shall have been known to the Board of Directors or a majority thereof, and any director of this corporation who is also a director or any officer of such other corporation, or who is so interested may be counted in determining the existence of a quorum at any meeting of the Board of Directors of this corporation which shall authorize any such contract or transaction with like force and effect as if he were not such director or officer of such corporation, or not so interested.

ARTICLE XIII.: The private property of the stockholders shall not be subject to the payment of the corporate debts in any extent whatever. The corporation shall have a first lien on the shares of its stockholders and upon the dividends due them for any indebtedness of such stockholders of the corporation.

ARTICLE XIV: This corporation may indemnify and insure its officers and directors to the fullest extent by law either now or hereafter.

IN WITNESS WHEREOF, I/WE, the undersigned, being the original Subscriber to these Articles of Incorporation for the purpose of forming a corporation to do business both within and without the State of Florida, under the laws of the State of Florida, hereby declaring and certifying that the facts herein stated are true and hereunto set our hand and seal this September 25, 1997.


Incorporator-Alfred Ponoroff

ACCEPTANCE OF REGISTERED AGENT

The undersigned hereby accepts the designation of Registered Agent for Giftmax, Inc. at the Registered Office of the corporation located at 1414 SW 13th Court, Pompano Beach, FL 33069.


Alfred Ponoroff

Corporation Principal Place of Business and mailing address: 1414 SW 13th Court, Pompano Beach, FL 33069

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