

O'NEILL & O'NEILL SERVICES
ACCOUNTING & PARALEGAL
POST OFFICE BOX 50975
JACKSONVILLE BEACH, FL 32240-0975
904 - 249-3100

October 23, 1997

P 970000 94287

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

Re: Net 1 Plus, Inc.

Enclosed please find the original Articles of Incorporation for the above referenced corporation, and a check in the amount of \$ 70.00.

Please file the Articles and return a Charter Page to us your earliest convenience.

Thank you,

Karen B. O'Neill

Karen B. O'Neill, President
O'Neill & O'Neill Services, Inc.

FILED
9 NOV -3 AM 8:54
TALLAHASSEE, FLORIDA
SECRETARY OF STATE

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-11/03/97--01072--008
⑤ *****70.00 *****70.00

KBO/bje
Enclosures
cc. Net 1 Plus, Inc.

NOV 4 1997

ARTICLES OF INCORPORATION

ARTICLE I - NAME AND LOCATION OF PRINCIPAL OFFICES

The name of this corporation is: NET 1 PLUS, INC., with initial principal offices located at 1506 Osceola Street, Jacksonville Beach, FL 32250, and mail received at P.O. Box 50061, Jacksonville Beach, FL 32240-0061.

ARTICLE II - DURATION

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

ARTICLE III - PURPOSE

This corporation is organized for the purpose of engaging in Internet advertising and the sale of computer hardware, or of engaging in any other activity or business for which corporations may be incorporated under Chapter 607, Florida Statutes, as now exists or may after be amended.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue One hundred (100) shares of stock with the par value of One and no one-hundredths dollars (\$1.00) per share, which shall be designated as "Common Shares".

ARTICLE V - PRE-EMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation, shall have the right to purchase his pro-rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The name and address of the initial registered agent of this corporation is: Karen B. O'Neill, O'Neill & O'Neill Services, Inc., 1009 21st Street North, Jacksonville Beach, FL 32250.

A Certificate and Acceptance of Designated Registered Agent is attached hereto as Exhibit "A".

ARTICLE VII - TAXING STRUCTURE OF CORPORATION

This corporation elects to become a small business concern under Subchapter "S" of the Internal Revenue Code of 1978.

ARTICLE VIII - CORPORATE DIRECTORS

This corporation shall have two (2) Directors constituting the initial Board of Directors, who shall serve in an advisory capacity.

The number of directors may be either increased or decreased from time to time by the bylaws; however, there shall never be less than one director nor more than five.

The names and addresses of the directors on the initial Board of Directors of the corporation are:

NAME	ADDRESS
Daniel J. Coyne	1506 Osceola Street Jacksonville Bch, FL 32250
Michael A. Coyne	1506 Osceola Street Jacksonville Bch, FL 32250

ARTICLE IX - OFFICERS

The officers of the corporation shall be a president, vice-president, secretary and treasurer, who shall be appointed or elected by the Board of Directors as shall be prescribed in the bylaws. The name and street address of each of the initial officers is:

NAME	ADDRESS
Daniel J. Coyne President, Treasurer	1506 Osceola Street Jacksonville Bch, FL 32250
Michael A. Coyne Vice-President, Secretary	1506 Osceola Street Jacksonville Bch, FL 32250

ARTICLE X - INCORPORATORS

The name and address of each Incorporator signing these articles:

NAME	ADDRESS
Daniel J. Coyne	1506 Osceola Street Jacksonville Bch, FL 32250

ARTICLE XI - INDEMNIFICATION

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

ARTICLE XII - AMENDMENT

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

CERTIFICATE DESIGNATING REGISTERED AGENT
AND PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF
PROCESS WITHIN FLORIDA, AND ACCEPTANCE OF AGENT
UPON WHOM PROCESS MAY BE SERVED

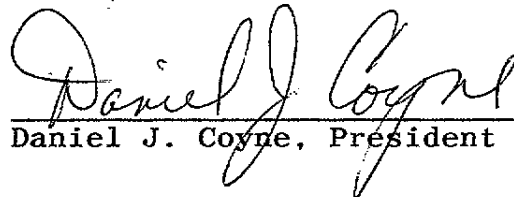
In compliance with Sections 48.091 and 607.034, Florida
Statutes, the following is submitted:

FIRST, that NET 1 PLUS, INC. desiring to qualify under the
laws of the State of Florida, with its principal offices located
at 1506 Osceola Street, Jacksonville Beach, FL 32250, has named
Karen B. O'Neill of 1009 21st Street North, Jacksonville Beach, FL
32250, as its agent to accept service of process within the State
of Florida.

Dated: October 29, 1997

NET 1 PLUS, INC.

BY:


Daniel J. Coyne, President

A C C E P T A N C E

Having been named to accept service of process for the above
named corporation, at the place designated in this certificate, I
hereby agree to act in this capacity, and I further agree to
comply with the provisions of all statutes relative to the proper
performance of my duties.


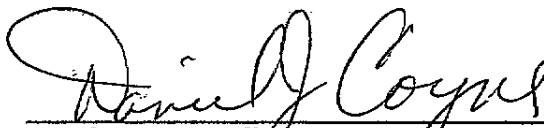

Karen B. O'Neill, Registered Agent
for Net 1 Plus, Inc.

EXHIBIT "A"

IN WITNESS WHEREOF, the undersigned Incorporator has executed
these Articles of Incorporation on the 29th day of October 1997.

A handwritten signature in cursive script, reading "Daniel J. Coyne", written over a horizontal line.

SIGNATURE OF INCORPORATOR
Daniel J. Coyne

FILED
97 NOV -3 AM 8:54
SECRETARY OF STATE
TALLAHASSEE, FLORIDA