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R. DENISE JOHNSON

March 16, 1999

Department of State
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

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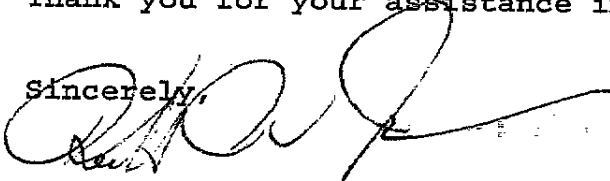
Re: Low Cost Software, Inc.

Dear Sir/Madam:

Enclosed are the original and one copy of the Amended and Restated Articles of Incorporation of Low Cost Software, Inc. Also enclosed is a check in the amount of \$87.50, representing the fee for filing the Amended and Restated Articles of Incorporation along with a certified copy.

Thank you for your assistance in this matter.

Sincerely,



Keith H. Johnson

Enclosures
As stated

FILED
99 MAR 17 PM 2:57
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

RECEIVED
99 MAR 17 PM 12:47
DIVISION OF CORPORATIONS

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TLL MAR 17 1999

AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
LOW COST SOFTWARE, INC.

FILED
99 MAR 17 PM 2:57
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to Section 607.1007 of the Florida Statutes, Lowcost Software, Inc., a Florida corporation (the "Corporation"), certifies that:

(1) The original articles of incorporation of the Corporation (formerly known as Seapartners, Inc.) were filed by the Department of State on May 22, 1998;

(2) The original articles of incorporation of the Corporation were amended on November 5, 1998 changing the name of the Corporation to Low Cost Software, Inc.

(2) The Amended and Restated Articles of Incorporation were duly adopted by the Corporation's Board of Directors on the 15th day of February, 1999;

(3) The Articles of Incorporation of the Corporation are amended as follows:

a) Article I of the Articles of Incorporation of the Corporation is amended to change the name of the corporation as follows:

ARTICLE I
Name

The name of the corporation is Lowcost Software, Inc. (the "Corporation").

b) Article V of the Articles of Incorporation of the Corporation is amended to change the capital stock of the corporation as follows:

ARTICLE V
Capital Stock

The total number of shares of all classes of stock which the Corporation shall have the authority to issue is 12,000,000, consisting of 10,000,000 shares of common stock, \$.001 par value per share ("common stock") and 2,000,000 shares of preferred stock, \$.001 par value per share ("preferred stock").

(4) This Amended and Restated Articles of Incorporation of Lowcost Software, Inc. was approved by the Board of Directors to the Corporation's shareholders on the 15th day of February, 1999.

(5) This Amendment was approved by the holders of a majority of the Corporation's common stock, which is the only group of the Corporation's shareholders entitled to vote on the Amendment, and the number of votes in favor of the Amendment was sufficient for approval.

(6) There are no discrepancies between the provisions of the Articles of Incorporation, as amended, and the provisions of these Amended and Restated Articles of Incorporation other than the inclusion of the foregoing amendments, which were adopted pursuant to Section 607.1003, Florida Statutes, and the omission of matters of historical interest.

The text of the Articles of Incorporation of the Corporation is restated with the amendments described above, effective as of the date of filing with the Department of State, to read as follows:

ARTICLES OF INCORPORATION

OF

LOWCOST SOFTWARE, INC.

The undersigned subscriber to these articles of incorporation adopts these articles to form a corporation under the Florida Business Corporation Act, Florida Statutes Chapter 607, and other laws of the State of Florida.

ARTICLE I

Name

The name of the corporation is Lowcost Software, Inc.

ARTICLE II

Principal Office

The principal office and mailing address of this corporation is 1857 Wells Road, Suite 216, Orange Park, Florida 32073.

ARTICLE III

Purpose

The general nature of the business to be transacted by the corporation is:

Any activity or business permitted under the laws of the State of Florida and the United States of America, including, but not limited to, the following:

To manufacture, purchase, or otherwise acquire, and to own, mortgage, pledge, sell, assign, transfer or otherwise dispose of, and to invest in, trade in, deal in and with, goods, wares, merchandise, real and personal property, and services of every class, kind and description; except that it is not to conduct a

banking, safe deposit, trust, insurance, surety, express, railroad, canal, telegraph, telephone or cemetery company, a building and loan association, mutual fire insurance association, cooperative association, fraternal benefit society, state fair or exposition.

To conduct business in, have one or more offices in, and buy, hold, mortgage, sell, convey, lease or otherwise dispose of real and personal property, including franchises, patents, copyrights, trademarks and licenses, in the State of Florida and in all other states and countries.

To contract debts and borrow money, issue and sell or pledge bonds, debentures, notes and other evidences of indebtedness, and execute such mortgages, transfers of corporate property, or other instruments to secure the payment of corporate indebtedness as required.

To purchase the corporate assets of any other corporation and engage in the same or other character of business.

To endorse, purchase, hold, sell, transfer, mortgage, pledge or otherwise acquire or dispose of the shares of the capital stock of, or any bonds, securities, or other evidences of indebtedness created by any other corporation of the State of Florida or any other state or government, and while owner of such stock to exercise all the rights, powers and privileges of ownership, including the right to vote such stock.

To become guarantor or surety for any person, firm or corporation for any purpose or transaction whatsoever.

To make gifts of its property or cash, either to charitable organizations or otherwise, when deemed in the interest of the corporation.

To adopt such pension, profit sharing, stock option, and deferred compensation plans for officers, employees and directors and to grant such stock option to officers, employees, directors and others as the board of directors may deem to be in the interest of the corporation.

To have and exercise all of the powers now or hereafter conferred upon corporations by the statutes and laws of the State of Florida.

All of the foregoing in this article shall be construed as both objects and powers. The enumeration of specific powers and purposes is not intended to restrict or limit in any way the powers or purposes of this corporation.

ARTICLE IV

Term of Existence

The corporation shall have perpetual existence effective upon filing of these Articles.

ARTICLE V

Capital Stock

The total number of shares of all classes of stock which the Corporation shall have the authority to issue is 12,000,000, consisting of 10,000,000 shares of common stock, \$.001 par value per share ("common stock") and 2,000,000 shares of preferred stock, \$.001 par value per share ("preferred stock").

ARTICLE VI

Registered Agent

The address of the initial registered office of this corporation is 8810 Goodby's Executive Drive, Suite A, Jacksonville, Florida 32217. The name of the initial registered agent at that address is Keith H. Johnson, Esquire.

ARTICLE VII

Board of Directors

The business of the corporation shall be managed by its Board of Directors. The Board of Directors shall consist of one to two members.

ARTICLE VIII

Subscriber

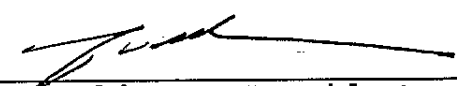
The name and address of the person signing these articles of incorporation as subscriber is Paul Robinson, as president of the corporation, whose address is 1957 Woodlake Drive, Orange Park, Florida 32073.

ARTICLE IX

Amendment

The corporation reserves the right to amend or repeal any provisions in these articles of incorporation in the manner provided by law. Any rights conferred on the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned have executed, subscribed and acknowledged these Amended and Restated Articles of Incorporation on the 15th day of February, 1999.


Paul Robinson, President

ACCEPTANCE OF REGISTERED AGENT

Having been named as registered agent and designated to accept service of process for the above corporation, 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 statutes 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.

Executed this 15th day of February, 1999.

A handwritten signature in black ink, appearing to read 'Keith H. Johnson', written over a horizontal line.

KEITH H. JOHNSON