000049904

6/04/98

ELECTRONIC FILING AUDIT RECORD

9:12 AM

FAX AUDIT NUMBER: H98-000010376 HAS A CURRENT STATUS OF REJECTED

FILED (ID): H98000010376

FROM: ACE INDUSTRIES, INC.

54 NW 11TH ST

MIAMI, FL 33136-2890 US

PH: (305)358-2571 CONTACT NAME: PAM FRIEDMAN

USERID: 070744001530 ACCOUNT: 070744001530 SUB-ACCOUNT:

TOTAL PAGES: 1 DOCUMENT TYPE: EFILO1

CORPORATE NAME: CARPE DIEM, INC.

DEPOSIT(S):

CERTIFICATE OF STATUS: 0 CERTIFIED COPY: 1

DELIVERY METHOD: F FAX-ID: 898A00031374

ESTIMATED CHARGE: \$122.50

CAPITAL CONTR:

AMT INCREASE USER YEAR:

D/REASON:

TOTAL CORPS: 0 CORP STATUS:

ENTER SELECTION AND CR:

BM 6/4/98

FLORIDA DEPARTMENT OF STATE Sandra B. Mortham Secretary of State

June 3, 1998

ACE INDUSTRIES

SUBJECT: CARPE DIEM, INC.

REF: W98000012739

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.

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity. Simply adding "of Florida" or "Florida" to the end of a name is not acceptable. Please select a new name and make the correction in all appropriate places. One or more words may be added to make the name distinguishable from the one presently on file.

If you have any further questions concerning your document, please call (850) 487-6931.

Becky McKnight Document Specialist FAX Aud. #: H98000010376 Letter Number: 898A00031374

H98- 10376

ARTICLES OF INCORPORATION

Article 1: Name of Corporation: CARPE DIEM/USA, INC.

Address of Corporation: 270 PINE CIRCLE

BOCA RATON, FL 33432

Article 2: CAPITAL STOCK: The number of shares which the corporation has authorized to be outstanding at any one time is 1,000 , with a par value of \$1.00 (PAR VALUE IS NOT REQUIRED).

Article 3: REGISTERED AGENT: STEPHEN JAMES ROSS

REGISTERED OFFICE: 270 PINE CIRCLE

BOCA RATON, FL 33432

* I am familiar with and hereby accept the duties and responsibilities as Registered Agent for said corporation.

Signature of Registered Agent

Article 4: The Board of Directors are: (Board of Directors is NOT REQUIRED). First listed is President, second is Vice President, then Secretary/Treasurer.

- 1. STEPHEN JAMES ROSS, 270 PINE CIRCLE, BOCA RATON, FL 33432
- 2. JULIE JEAN ROSS, 270 PINE CIRCLE, BOCA RATON, FL 33432

3.

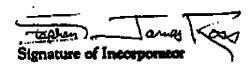
Article 5: The NAME and ADDRESS of the INCORPORATOR is:

STEPHEN JAMES ROSS

270 PINE CIRCLE

BOCA RATON, FL 33432

In witness whereof, I have subscribed my name:



H98- 10376

P.03

Prepared by: Ace Industries, Inc., 54 NW 11th Street, Miami, FL 33136, (305) 358-2571