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1100 POYDRAS STREET
NEW ORLEANS 70163-1701

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KEVIN O'BRYON

September 15, 1998

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*****122.50 *****122.50

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

RE: *Enterprises*
Flip ~~Consulting~~, Inc.
My file: 1740-32204-60

Dear Sir:

Enclosed for filing please find duplicate originals of the Articles of Incorporation for the referenced corporation, along with our check in the amount of \$122.50. Please return a certificate and a conformed original bearing evidence of filing to me at the address below:

Kevin O'Bryon
Leake & Andersson, L.L.P.
1700 Energy Centre
1100 Poydras Street
New Orleans, LA 70163-1701
(504) 585-7500

Sincerely yours,

K. O'B
Kevin O'Bryon

FILED
98 SEP 22 PM 3:01
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Kevin O'Bryon - GAVE

AUTHORIZATION BY PHONE TO

change the name

KOB:nal
enclosures

DATE *9-24-98*

DOC. EXAM *CB DMC*

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ARTICLES OF INCORPORATION

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

OF

FLIP ENTERPRISES, INC.

The undersigned, acting pursuant to Chapter 607 of the Florida Statutes, adopts the following Articles of Incorporation.

ARTICLE I

The name of the corporation shall be:

Flip Enterprises, Inc.

ARTICLE II

PURPOSE

The purpose of the corporation shall be to engage in any lawful activity for which corporations may be formed under the laws of the State of Florida.

ARTICLE III

DURATION

The duration of the Corporation shall be perpetual.

ARTICLE IV

CAPITAL

The Corporation is hereby authorized to issue an aggregate of Twenty-five thousand (25,000) shares of capital stock all of which shall be designated as common stock and shall have no par value.

ARTICLE V

ISSUANCE OF STOCK

Without any necessity of action by the shareholders, previously authorized but unissued shares of stock of the corporation may be issued from time to time by the Board of Directors, and any and all shares so issued and paid for shall be deemed fully paid stock and not liable to any further assessment or call, and the holder of such shares shall not be liable for any further payment thereon. Shareholders shall not be personally liable for debts of the corporation.

ARTICLE VI

PRE-EMPTIVE RIGHTS

The shareholders of this Corporation shall have pre-emptive rights.

ARTICLE VII

SPECIAL MEETINGS

Special meetings of shareholders may be called by the president or by a majority of the Board of Directors.

ARTICLE VIII

DIRECTORS

NUMBER OF DIRECTORS: The number of directors shall be one (1), initially, but may be changed to any number from one to seven, inclusive, by a 90% vote of the voting shares at an annual or special meeting of shareholders.

PROXIES: Any director absent from a meeting of the board of directors or any committee meeting thereof, may be represented by any other director of the Corporation who may cast the absent director's vote according to his or her written instructions, general or specific.

ARTICLE IX

AMENDMENT OF ARTICLES

These articles may be amended or modified only by vote of ninety (90%) percent or more of the then voting shares of all classes of capital stock.

ARTICLE X

CUMULATIVE VOTING

In the election of directors, each shareholder of record shall have the right to multiply the number of votes to which he or she is entitled by the number of directors to be elected, and to cast all such votes for one candidate, or distribute them among any two or more candidates.

ARTICLE XI

SHAREHOLDER CONSENT

Whenever the affirmative vote of shareholders is required to authorize or constitute corporate action, the consent in writing to such action signed only by shareholders holding that proportion of

the total voting power on the question which is required by law or by these Articles of Incorporation, whichever requirement is higher, shall be sufficient for the purpose, without necessity for a meeting of shareholders.

ARTICLE XII

REVERSION

Cash, property or share dividends, shares issuable to share-holders in connection with a reclassification of stock, and the redemption price of redeemed shares, which are not claimed by the shareholders entitled thereto within one year after the dividend or redemption price became payable or the shares became issuable, despite reasonable efforts by the corporation to pay the dividend or redemption price or deliver the certificates for the shares to such shareholders within such time, shall, at the expiration of such time, revert in full ownership to the corporation, and the corporation's obligation to pay such dividend or redemption price or issue such shares, as the case may be, shall thereupon cease; provided that the Board of Directors may, at any time, for any reason satisfactory to it, but need not, authorize (a) payment of the amount of any cash or property dividend or redemption price or (b) issuance of any shares, ownership of which has reverted to the corporation pursuant hereto to the entity who or which would be entitled thereto had such reversion not occurred.

ARTICLE XIII

PRINCIPAL OFFICE

The mailing address and principal office of the Corporation will be:

958 Southridge Trail
Altamonte Springs, FL 32714.

ARTICLE XIV

INITIAL REGISTERED AGENT AND STREET ADDRESS

The registered agent of the Corporation shall be:

Philip Cannizzaro
958 Southridge Trail
Altamonte Springs, FL 32714.

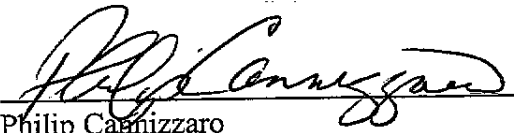
ARTICLE XV

INCORPORATOR

The name and address of the Incorporator is:

Philip Cannizzaro
958 Southridge Trail
Altamonte Springs, FL 32714.

The undersigned incorporator has executed these Articles of Incorporation in duplicate original this 12 day of AUGUST, 1998.


Philip Cannizzaro
INCORPORATOR

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**CERTIFICATE OF DESIGNATION OF REGISTERED AGENT/
REGISTERED OFFICE**

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to the provisions of Section 607.0501, Florida Statutes, the undersigned Corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

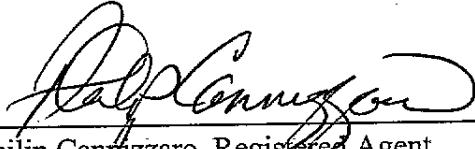
1. The name of the Corporation is:

Flip Enterprises, Inc.

2. The name and address of the registered agent and office is:

Phillip Cannizzaro
958 Southridge Trail
Altamonte Springs, FL 32714.

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 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.


Philip Cannizzaro, Registered Agent

Date: 8-12-98