

JOSEPH E. FRANK, P.A.  
ATTORNEY AT LAW  
610 WEST AZEELE STREET  
TAMPA, FLORIDA 33606  
(813) 259-9909

P980000 92269

October 26, 1998

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

RE: Virtual Offerings, Inc.

100002676001--6  
-10/29/98--01087--004  
\*\*\*\*\*78.75 \*\*\*\*\*78.75

Dear Sirs:

Enclosed herewith please find the original and one copy of the Articles of Incorporation of Virtual Offerings, Inc., together with the Certificate Designating Place of Business or Domicile for the Service of Process, Naming Agent Upon Whom Process may be Served. Please appropriately file and record the original Articles of Incorporation and use the extra copy to return to the undersigned as a certified copy.

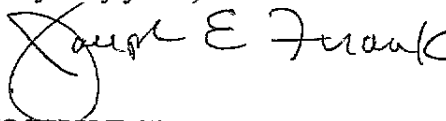
Also enclosed is our firm check in the amount of \$78.75, which represents the following:

Filing Fee	\$ 35.00
Certified Copy	8.75
Registered Agent Designation	<u>35.00</u>
Total	\$ 78.75

Please note that the Incorporator, Daniel Moran, presently has the fictitious name "Virtual Offerings" registered with the State of Florida.

Should you have any questions, please do not hesitate to contact the undersigned.

Very truly yours,

  
JOSEPH E. FRANK

JEF/pts  
Enclosures

FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIONS  
98 OCT 29 PM 8:27

B. BROCK OCT 30 1998

ARTICLES OF INCORPORATION  
OF  
VIRTUAL OFFERINGS, INC.

DANIEL MORAN, the undersigned incorporator, hereby makes, subscribes and acknowledges and files with the Secretary of State of the State of Florida, these Articles of Incorporation for the purpose of forming a corporation for profit in accordance with the laws of the State of Florida.

ARTICLE I

NAME

The name of this corporation shall be: VIRTUAL OFFERINGS, INC.

ARTICLE II

DURATION

The duration of this corporation is perpetual.

ARTICLE III

PURPOSES

The general nature of the business or businesses to be conducted by this corporation, together with and in addition to those powers conferred by the laws of the State of Florida upon corporations organized under and by virtue of the laws of Florida, shall be as follows:

1. To provide computer consulting services and technical support.
2. To buy, sell, option, deal in, lease, hold or improve real estate and the fixtures and personal property incident thereto and

FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIONS  
98 OCT 29 PM 8:27

connected therewith, and with that end in view, to acquire by purchase, lease, hire or otherwise, lands, tenements, hereditaments, or any interest therein and to improve the property of the corporation, and to sell, lease, mortgage, rent, pledge, or otherwise dispose of the lands, tenements, hereditaments or other property of the corporation.

3. To buy, sell, discount and rediscount notes, drafts, bills of exchange, stocks, bonds, securities and choices of action of all kinds, both as principal and as agent; to also buy and sell liens on real and personal property, and to lend money and accept as security therefore liens or pledges of real and personal property; to also act as agent or trustee of persons and corporations in any and all other matters which can be solicited, negotiated, operated and carried on by an agent.

4. To purchase and sell for itself personal property, stocks, bonds, warrants, and notes and to negotiate loans thereon; to acquire, enjoy, purchase, hold, sell and transfer the shares of stock of any corporation incorporated under the laws of the State of Florida or any other state of the United States or qualified to do business in any other state of the United States, or subsequently belonging to the United Nations or qualified to do business in any such nation. To purchase, hold, sell, and transfer shares of its own capital stock provided this corporation shall not purchase its own shares of stock except from the surplus of its assets over its liabilities, including capital; and provided further that shares of its own capital stock owned by the

corporation shall not be voted upon directly or indirectly nor counted as outstanding for the purpose of any stockholders' quorum or vote.

5. To act as fiscal agent for others, to lend money on notes, bonds, mortgages and commercial securities of all kinds, and while the owner of stock in a corporation, to exercise all the rights of a stockholder therein, to borrow money and secure the payment of same by notes, bonds, drafts or other evidence of indebtedness; to endorse and guarantee the payment of notes and mortgages, and all kinds of indebtedness, and to pledge and mortgage any or all of its real estate and personal property for the payment of its own debts or for the debts of other guaranteed by it.

6. To borrow money and contract debts necessary for the transaction of its corporate rights, privileges or franchises, or for any other lawful purpose of its incorporators; to issue bonds, promissory notes, bills of exchange, debentures or other obligations and evidences of indebtedness payable at a specific time or times, or payable upon the happening of a specified event or events, whether secured by mortgage, pledge or other otherwise or unsecured, for money borrowed or in payment of property purchased or acquired or any other lawful objects.

7. To acquire, enjoy, utilize and dispose of patents, copyrights, trademarks and licenses or other rights or interests therein and thereunder and to manufacture, sell and distribute at wholesale or retail all such articles covered by any such patents, copyrights or trademarks.

8. To apply and qualify to carry on the general nature of business or businesses as authorized by this corporate charter and/or any amendments thereto in any state of the United States of America.

9. To do all and everything necessary and proper for the accomplishment of the objects enumerated in its Articles of Incorporation, or any amendment thereof, or necessary or incidental to the protection or benefit of the corporation; and in addition to the specific powers herein enumerated, have any and all rights, powers and privileges which are, can be or may be granted to corporations incorporated under the laws of the State of Florida, and in that connection to carry on any lawful business necessary or incidental to the attainment of the objects of the corporation, whether or not such business is similar in nature to the objects set forth in the Articles of Incorporation or any amendment thereof.

#### ARTICLE IV

##### CAPITAL STOCK

The capital stock of the corporation shall be divided into 1,000 shares of common stock with a par value of \$1.00 per share; and each share shall entitle the holder thereof to vote at any meeting of the stockholders. All or any part of said capital stock may be paid for in cash, with property or in labor or services, at the valuation to be fixed by the incorporator or by the Board of Directors, at a meeting called for such purpose. All stock when issued shall be fully paid for and shall be non-assessable.

ARTICLE V

INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial principal officer of the corporation is 2790 Diane Terrace, Clearwater, Florida, 33759, and the name of the initial Registered Agent of the corporation and address is Daniel Moran, 2790 Diane Terrace, Clearwater, Florida, 33759.

ARTICLE VI

DIRECTORS

This corporation shall have one (1) director initially. The number of directors may be either increased or diminished from time to time by the by-laws, but shall be never less than one (1). The names and addresses of the initial directors of this corporation are:

Daniel Moran, 2790 Diane Terrace, Clearwater, Florida, 33759.

A quorum for the transaction of business shall be a majority of the directors qualified and acting, and the act of the majority of the directors present at a meeting at which a quorum is present shall be the act of the directors. The directors may make or amend the By-laws; the meeting of directors may be held within or without the State of Florida. A person shall not have to be a stockholder in order to qualify as a director.

ARTICLE VII

INCORPORATOR

The name and address of the incorporator is:

Daniel Moran  
2790 Diane Terrace  
Clearwater, Florida 33759

IN WITNESS WHEREOF, I have hereunto set my hand and seal,  
acknowledged and filed the foregoing Articles of Incorporation  
under the existing laws of the State of Florida.

  
DANIEL MORAN, Incorporator

STATE OF FLORIDA                    )  
                                  PINELLAS        )ss.  
COUNTY OF ~~HILLSBOROUGH~~

I HEREBY CERTIFY that before me, the undersigned officer,  
personally appeared DANIEL MORAN, who produced a Florida Driver's  
License as identification, and who executed the foregoing Articles  
of Incorporation and he acknowledged before me that he executed the  
same freely and voluntarily for the uses and purposes therein  
expressed, and he did not take an oath.

WITNESS my hand and official seal this 23RD day of October,  
1998.

My Commission Expires:




  
Notary Public

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

IN COMPLIANCE WITH CHAPTER 607 OF THE FLORIDA STATUTES AND  
SECTION 48.091, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED:

FIRST - That VIRTUAL OFFERINGS, INC., desiring to organize or  
qualify under the laws of the State of Florida, with its initial  
principal office at 2790 Diane Terrace, Clearwater, Florida, 33759,  
has named Daniel Moran, 2790 Diane Terrace, Clearwater, Florida,  
33759, as its agent to accept service of process within Florida.

  
\_\_\_\_\_  
DANIEL MORAN, Incorporator

Date: OCTOBER 23, 1998

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE  
STATED 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 AND  
COMPLETE PERFORMANCE OF MY DUTIES.

  
\_\_\_\_\_  
DANIEL MORAN

Date: OCTOBER 23, 1998

FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIONS  
98 OCT 29 PM 8:27