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THE TAX MAN, INC.
Accounting, Tax, & Financial Planning Services
1601 BELVEDERE ROAD
SUITE 103 - SOUTH
WEST PALM BEACH, FL 33406
(561) 684-3844; FAX (561) 689-0708

Jay B. Fischer, President
Howard I. Angowitz, Exec. V.P.

November 10, 1998

Florida Department of State
Division of Corporations
Bureau of Corporate Records
P. O. Box 6327
Tallahassee, FL 32301

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*****70.00 *****70.00

Re: BE HAPPY, INC.

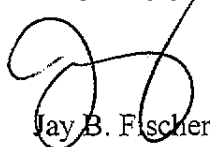
Gentlemen:

Enclosed please find the original and a copy of the Articles of Incorporation for the above captioned corporation, as well as a check in the amount of \$70.00 to cover the cost of filing.

If there are any questions feel free to contact me at the address above or by telephone.

Thank you in advance for your prompt attention to this matter.

Very truly yours,


Jay B. Fischer

JBF/Ss

Encl./

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
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ARTICLES OF INCORPORATION

OF

BE HAPPY, INC.

ARTICLE I

NAME

The name of this corporation is BE HAPPY, INC.

ARTICLE II

NATURE OF BUSINESS

This Corporation may engage in any business activity or business permitted under the laws of The United States and the State of Florida.

ARTICLE III

CAPITAL STOCK

The maximum number of shares of stock that this Corporation is authorized to have outstanding at any one time is ONE THOUSAND (1000) SHARES of common stock having \$1.00 par value.

ARTICLE IV

INITIAL CAPITAL

The amount of capital that this Corporation will begin with is FIVE HUNDRED (\$500.00) DOLLARS.

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ARTICLE V

TERM OF EXISTENCE

This Corporation shall have perpetual existence.

ARTICLE VI

INITIAL REGISTERED OFFICE AND AGENT

The address in the State of Florida of the principle office of this Corporation is 507 Duval Street, Key West, Florida, 33040, and the name of the initial registered agent at this address is Moshe Nemmer.

ARTICLE VII

INITIAL BOARD OF DIRECTORS

The Corporation shall have one (1) director initially. The number of directors may either be increased or diminished from time to time by the by-laws, but shall never be less than one.

ARTICLE VIII

INITIAL DIRECTORS

Moshe Nemmer

507 Duval Street
Key West, Fl 33040


ARTICLE IX
INCORPORATORS

The name and address of the persons signing these articles of incorporation is:

Moshe Nemmer

507 Duval Street
Key West, FL 33040

IN WITNESS WHEREOF, the undersigned subscribers have executed these articles of incorporation this 20th day of October, 1998.



Moshe Nemmer

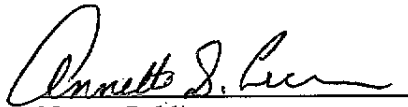
STATE OF FLORIDA

COUNTY OF MONROE

Before me, a notary public authorized to take acknowledgments in the state and county set forth above, personally appeared Moshe Nemmer, known by me to be the person who executed these articles of incorporation.

IN WITNESS THEREOF, I have hereunto set my hand and official seal, in the state and county aforesaid, this 20th day of October, 1998.

{SEAL}



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 SECTION 48,091, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED:

FIRST—BE HAPPY, INC.
DESIRES TO ORGANIZE UNDER THE LAWS OF THE STATE OF FLORIDA WITH ITS PRINCIPLE PLACE OF BUSINESS AT THE CITY OF KEY WEST, MONROE COUNTY, STATE OF FLORIDA, HAS NAMED MOSHE NEMMER, AT 507 DUVAL STREET, CITY OF KEY WEST, STATE OF FLORIDA AS ITS AGENT TO ACCEPT PROCESS WITHIN FLORIDA.

SIGNED _____

TITLE PRESIDENT

DATE OCTOBER 20, 1998

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE CORPORATION, AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY AGREE TO ACT IN ACCORDANCE WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES.

SIGNED _____

MOSHE NEMMER
Resident Agent

DATE OCTOBER 20, 1998

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