200019604

ACCOUNT NO. : 072100000032

REFERENCE: 087192 7173337

AUTHORIZATION :

COST LIMIT : \$ 70.00

ORDER DATE: January 4, 1999

ORDER TIME : 2:08 PM

THE UNITED STATES **CORPORATION**

ORDER NO. : 087192-005

CUSTOMER NO: 7173337

CUSTOMER: Mr. David J. Mahoney Iii

MR. DAVID J. MAHONEY III MR. DAVID J. MAHONEY III

507 Royal Palm Beach Boulevard

West Palm Beach, FL 33411-7670

DOMESTIC FILING

NAME:

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

CERTIFIED COPY _ PLAIN STAMPED COPY

____CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Cassandra Lamm

EXAMINER'S INITIALS:

W99-307

500002731145-- 1



FILED SECRETARY OF STATE DIVISION OF CORPORATIONS

99 JAN -5 PM 5: 08

FLORIDA DEPARTMENT OF STATE Katherine Harris Secretary of State

January 6, 1999

CSC NETWORKS 1201 HAYS STREET TALLAHASSEE, FL 32301

SUBJECT: FLIPS, INC.

Ref. Number: W99000000307



Please give original

We have received your document for FLIPS, INC. and the authorization to debit your account in the amount of \$70.00. However, the document has not been filed and is being returned for the following:

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.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 487-6973.

Claretha Golden Document Specialist

Letter Number: 499A0000560

PARRIES DE CONSORVIOR

10:1 Hd L-HWY 65

99 JAN -5 PM 5: 08

ARTICLES OF INCORPORATION

OF

FLIPS.NET, INC.

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

FLIPS.NET, INC.

The address of the principal office of this corporation shall be 507 Royal Palm Beach Boulevard, Royal Palm Beach, Florida 33411-7670, and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1,500 shares of common stock having no par value per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 1201 Hays Street, Tallahassee, Florida 32301, and the name of the initial registered agent of the corporation at that address is Corporation Service Company.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation. This corporation shall have two Directors, initially. The names and addresses of the initial members of the Board of Directors are:

David J. Mahoney III Dir.

507 Royal Palm Beach Boulevard, Royal Palm Beach, Florida 33411-7670

Raymond S. Leventhal Dir.

507 Royal Palm Beach Boulevard, Royal Palm Beach, Florida 33411-7670

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ARTICLE VII. INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation:

> The Company Corporation 1013 Centre Road Wilmington, Delaware 19805

The undersigned incorporator has executed these Articles of Incorporation on January 5, 1999.

Incorporator

ACCEPTANCE OF REGISTERED AGENT DESIGNATED IN ARTICLES OF INCORPORATION

Corporation Service Company, a Delaware corporation authorized to transact business in this State, having a business office identical with the registered office of the corporation named above, and having been designated as the Registered Agent in the above and foregoing Articles, is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.

> Its Agent, Karen B. Rozar Authorized Service Representative

Corporation Service Company

EAS/CASSANDRA LAMM