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

Wednesday, January 20, 1999

500002751125-7
-01/22/99--01037-012 7
*****70.00 *****70.00

Re: WHAT A DEAL INC.

Gentlemen,

Enclosed please find the original (white) and one copy (yellow) of Articles of Incorporation for the above entity, together with our check in the amount of \$70.00 payable to Secretary of State.

This represents the cost of Filing Fees and Fee for Registered Agent Designation for the above corporation.

Sincerely,

B. Light

BRIAN LIGHT
WHAT A DEAL INC.

MAILING ADDRESS OF CORPORATION

WHAT A DEAL INC
C/o GULF TAX INC - BRIAN LIGHT
6860 GULFPORT BLVD., SUITE # 900
ST. PETERSBURG, FL. 33707-2108
PHONE - (727) 381 1176, FAX - (727) 381 0334

FILED
99 JAN 22 PM 4:56
SECRETARY OF STATE
TALLAHASSEE FLORIDA

[Handwritten signature]

ARTICLES OF INCORPORATION
OF
WHAT A DEAL INC

The Undersigned Subscriber To These Articles Of Incorporation, A Natural Person Competent To Contract, Hereby Forms A Corporation Under The Laws Of The State Of Florida.

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SECRETARY OF STATE
TALLAHASSEE FLORIDA

ARTICLE 1 - CORPORATE NAME

The Name Of The Corporation Is What A Deal Inc.

ARTICLE 2 - DURATION

This Corporation Shall Exist Perpetually Unless Dissolved According To Florida Law.

ARTICLE 3 - PURPOSE

The Corporation Is Organized For The Purpose Of Engaging In Any Activities Or Business Permitted Under The Laws Of The United States And The State Of Florida

ARTICLE 4 - CAPITAL STOCK

The Corporation Is Authorized To Issue One Hundred Thousand Shares (100,000) Of No Par Value Common Stock, Which Shall Be Designated "Common Stock".

ARTICLE 5 - INITIAL REGISTERED OFFICE AND AGENT

The Principle Office, If Known, Or The Mailing Address Of The Corporation Is:

WHAT A DEAL INC., C/O GULF TAX INC., - BRIAN LIGHT
6860 GULFPORT BLVD., SUITE # 900,
ST PETERSBURG FL 33707-2108

The Name And Street Address Of The Initial Registered Agent Of The Corporation Is:

GULF TAX INC - C/O BRIAN LIGHT
6860 GULFPORT BLVD., SUITE # 900
ST PETERSBURG FL 33707-2108

ARTICLE 6 - INITIAL BOARD OF DIRECTORS

This Corporation Shall Have Two (2) Directors Initially. The Number Of Directors May Be Either Increased Or Diminished From Time To Time By The By-Laws Of The Corporation, But Shall Never Be Less Than One (1). The Names And Addresses Of The Initial Directors Of The Corporation Is/Are As Follows:

ALISTAIR M ANDERSON
C/O GULF TAX INC., 6860 GULFPORT BLVD., SUITE # 900
ST PETERSBURG FL 33707-2108

DEREK CHRISTIE
C/O GULF TAX INC., 6860 GULFPORT BLVD., SUITE # 900
ST PETERSBURG FL 33707-2108

CERTIFICATE AND ACKNOWLEDGEMENT OF REGISTERED AGENT

CERTIFICATE OF REGISTERED AGENT
OF
WHAT A DEAL INC

Pursuant To Florida Statutes Sections 48.091 And 607.0501, The Following Is Submitted;

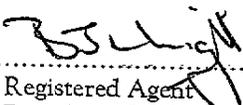
The Above Corporation Desiring To Organize Under The Laws Of The State Of Florida With Its Registered Office As Indicated In The Articles Of Incorporation At;

6860 GULFPORT BLVD., SUITE # 900
ST PETERSBURG FL 33707-2108

Has Named Gulf Tax Inc. C/O Brian Light Located At The Aforesaid Address, As Its Registered Agent To Accept Service Of Process Within This State.

ACKNOWLEDGEMENT

Having Been Named As Registered Agent To Accept Service Of Process For The Above Stated Corporation At The Place Designated In This Certificate, And Being Familiar With The Obligations Of That Position, I Hereby Accept To Act In This Capacity, And Agree To Comply With The Provisions Of Florida Law In Keeping Open Said Office.

Signed.....
Registered Agent
President, Gulf Tax Inc.

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SECRETARY OF STATE
TALLAHASSEE FLORIDA