<u>IDLETIME</u>

Marketing & Entertainment, Inc.

April 8, 2000

P99000042061

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

Dear Sirs or Madams:

Enclosed are the Articles of Dissolution for IdleTime Marketing & Entertainment, Inc. and a check for \$35 made payable to Department of State. Should you have any questions, please contact me at the above address. My daytime phone number is 407-333-9500 ext. 2711.

Thank you in advance for your assistance.

Sincerely,

Barry C. Donovan President and CEO

IdleTime Marketing & Entertainment, Inc.

Enclosure

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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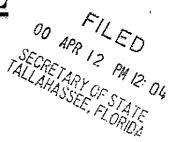
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Marketing & Entertainment, Inc.



ARTICLES OF DISSOLUTION

Pursuant to 607.1401, Florida Statutes, the undersigned corporation submits the following articles of dissolution:

FIRST: The name of the corporation is IdleTime Marketing & Entertainment, Inc.

SECOND: The articles of incorporation were filed on May 5, 1999 and assigned document

number P99000042061.

THIRD: None of the corporation's shares have been issued.

FOURTH: No debt of the corporation remains unpaid.

FIFTH: The net assets of the corporation remaining after winding up have been

Distributed to the shareholders, if shares were issued.

SIXTH: Adoption of Dissolution

A majority of the incorporators authorized the dissolution.

Signed this 8th day of April, 2000.

IdleTime Marketing & Entertainment, Inc.

Barry C. Donovan, President