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FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

October 28, 1999

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

RE: Laughing Matters, Inc.

Dear Sir/Madam:

Please find enclosed original Articles of Incorporation and my check for \$122.50 to cover the following for the above-referenced corporation:

Filing fees	\$35.00
Certified copy	52.50
Registered Agent designation	35.00

Thank you.

Sincerely,



Karen LaMotte, Secretary to
PAUL A. MORAN

/kl
Enclosure

F. CHILCOSEN NOV 5 1999

ARTICLES OF INCORPORATION
OF
LAUGHING MATTERS, INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, for the purpose of forming a corporation for profit under the Florida General Corporation Act, hereby adopts the following Articles of Incorporation:

ARTICLE I - NAME

The name of the corporation is: Laughing Matters, Inc.

ARTICLE II - DURATION

The term of existence of the corporation is perpetual.

ARTICLE III - PURPOSE

The purpose of this corporation is to transact any and all lawful business for which corporations may be incorporated under the Florida General Corporation Act.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue 750 shares of common stock with a par value of \$10.00 a share. The Board of Directors may dispose of the authorized but unissued stock from time to time.

ARTICLE V - PREEMPTIVE RIGHTS

Each shareholder of any class of stock of this corporation shall be entitled to full preemptive rights to purchase any unissued or treasury shares of the corporation and any securities of the corporation convertible into or carrying a right to subscribe to or acquire shares of any such unissued or treasury shares.

ARTICLE VI - RESTRICTIONS ON TRANSFER

All of the issued and outstanding shares of this corporation shall be made subject to restrictions on transferability by agreement among the holders of said shares. A copy of such agreement shall be kept in the file at the principal office of the corporation and shall be subject to inspection by stockholders of record and bona fide creditors of the corporation at reasonable times during the business hours.

ARTICLE VII - REGISTERED AGENT AND OFFICE

The street address of the initial registered office of the corporation is: 46 N. Washington Blvd., Suite 25A, Sarasota, FL, 34236, and the name of the initial registered agent at such address is Paul A. Moran.

ARTICLE VIII - DIRECTORS

This corporation shall have two directors initially. The number shall be fixed by the by-laws and may be changed from time to time. The name and address of each member of the first board of directors is:

Alan Handwerger
4061 Crockers Lake Blvd.
Sarasota, FL 34238

Lorraine Handwerger
4061 Crockers Lake Blvd.
Sarasota, FL 34238

ARTICLE IX - INCORPORATOR

The name and address of the incorporator is: Lorraine Handwerger, 151 Upper Baird Rd., Stowe, VT, 05672.

ARTICLE X - COMMENCEMENT OF EXISTENCE

The corporation shall commence its existence on the date of acceptance and approval by the Secretary of State and the assignment of its charter number.

ARTICLE XI - PRINCIPAL OFFICE & MAILING ADDRESS OF CORPORATION

The Corporation's principal office is located at 46 N. Washington Blvd., Suite 25A, Sarasota, FL, 34236. The mailing address of the Corporation is 46 N. Washington Blvd., Suite 25A, Sarasota, FL, 34236.

IN WITNESS WHEREOF, the Incorporator has subscribed his name this 2nd day of November, 1999.


LORRAINE HANDWERGER

STATE OF FLORIDA
COUNTY OF SARASOTA

SWORN TO and subscribed before me this 2nd day of November, 1999, by

LORRAINE HANDWERGER, who is personally known to me or who has produced
as identification.

Karen M. Lamotte
Notary Public

My Commission Expires:



Karen M. Lamotte
Commission # 00828229
Expires June 6, 2003
Bonded Thru
Atlantic Bonding Co., Inc.

ACCEPTANCE

HAVING been named as registered agent for Laughing Matters, Inc., at the place designated in the foregoing Articles of Incorporation, 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.

DATED this 2nd day of November, 1999.

Paul A. Moran
PAUL A. MORAN

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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