



Annual Report for the year ending December 31, 2017

Part A GENERAL COMPANY

INFORMATION

Item 1: Exact Name of the Issuer and its Predecessor

The issuer name, Winning Brands Corporation, describes the reverse merger between the issuer itself and Niagara Mist Marketing, Ltd. (an Ontario private corporation) as at January 1, 2006. In this Annual Report, the term “issuer” and the names “Winning Brands Corporation” and “Winning Brands” are used interchangeably.

Item 2: Address of the Issuer’s Principal Executive Offices

92 Caplan Avenue, Suite 134
Barrie, Ontario, Canada L4N 9J2
Tel : (705) 737-4062 Fax : (705) 737-9793 Fax

www.WinningBrands.com
www.WinningBrandsCorporation.com/blog
www.1000Plus.ca
www.TrackMoist.com
www.BrilliantWetcleaning.com
www.KINDLaundryProducts.com
www.ReGuard4.com
www.Twitter.com/WinningCEO
www.InnovatorsCommunity.com
www.DAZZCleaner.com (Subsequent Event)

Item 3: Jurisdiction and Date of the Issuer’s Incorporation or Organization

Delaware: May 9, 1995

Part B **SHARE STRUCTURE**

Item 4: Title and Class of Securities Outstanding

Common Shares:	CUSIP	Number:	975012105:	Trading	Symbol:	WNBD
Preferred Shares:	CUSIP	Number	N/A			

Item 5: Par or Stated Value and Description of the Security

Common Stock:
Par Value: \$0.001
Voting Rights: Each share of Common Stock is entitled to one vote.

Preferred Stock:
Par Value: \$0.001
Voting Rights: Each share of Preferred Stock is entitled to 500 votes.
Preferred can be converted to common on a 1/1 basis.

There is no specific provision in the issuer's charter or bylaws that would delay, defer or prevent a change in control of the issuer.

Item 6: Common Shares

Period end date: December 31, 2017
Number of shares authorized: 5,000,000,000
Number of shares outstanding: 3,468,281,098
Freely tradable shares (public float): 3,434,210,429
Estimated number of beneficial shareholders: 3,000
Total number of shareholders of record: 195

Period end date: December 31, 2016
Number of shares authorized: 5,000,000,000
Number of shares outstanding: 971,432,632
Freely tradable shares (public float): 937,361,963
Estimated number of beneficial shareholders: 3,000
Total number of shareholders of record: 195

Period end date: December 31, 2015
Number of shares authorized: 5,000,000,000
Number of shares outstanding: 971,432,632
Freely tradable shares (public float): 937,361,963
Estimated number of beneficial shareholders: 3,000
Total number of shareholders of record: 195

Preferred Shares

Period end date: December 31, 2017
Number of shares authorized: 10,000,000
Number of shares outstanding: 10,000,000
Freely tradable shares (public float): nil
Beneficial shareholders: 2
Total number of shareholders of record: 2

Period end date: December 31, 2016
Number of shares authorized: 10,000,000
Number of shares outstanding: 10,000,000
Freely tradable shares (public float): nil
Beneficial shareholders: 2
Total number of shareholders of record: 2

Period end date: December 31, 2015
Number of shares authorized: 10,000,000
Number of shares outstanding: 10,000,000
Freely tradable shares (public float): nil
Beneficial shareholders: 4
Total number of shareholders of record: 2

Item 7: Name and Address of the Transfer Agent

Pacific Stock Transfer
4045 S Spencer Street, Suite 403
Las Vegas, NV 89119
(702) 361-3033

Pacific Stock Transfer is registered with the U.S. Securities and Exchange Commission.

Part C BUSINESS INFORMATION

Item 8: Nature of the Issuer's Business

The issuer is a corporation which manufactures advanced cleaning solutions through contracted facilities and is preparing for joint ventures.

1. The Issuer was incorporated as a Delaware corporation on May 9, 1995 as Essex Enterprises, Inc. Its operating subsidiary was acquired as at January 1, 2006, Niagara Mist Marketing Ltd, also known as "The Soap Factory". The subsidiary was incorporated on January 18, 1977 in the Province of Ontario.
2. This issuer's fiscal year end is December 31st.
3. Neither the issuer, nor its subsidiary, has been in bankruptcy, receivership or any similar proceeding.
4. Since the Merger, there has been no material classification, subsequent merger, consolidation, purchase or sale of a significant amount of assets.
5. There is no material default of the terms of any note, loan, lease or other indebtedness or financing arrangement without forbearance arrangements.
6. Change in control in the public company: None.
7. Any increase of 10% or more of the same class of outstanding equity securities:
No single issuance exceeded 10%.
8. Since the Merger, there has been no stock dividend, merger, corporate acquisition, spin-off or reorganization. A reverse split of 500:1 was carried out April 25, 2013.
9. The issuer is not subject to any past, present or pending trading suspension by a securities regulator.
10. The issuer has no open material legal proceedings.

Item 9: Nature of Products or Services Offered

A Principal Products or Services and Their Markets

Consumer

- 1000+™ Stain Remover, World's Most Versatile Cleaning Solution™
- KIND® Laundry Products
- CLEAN1™ All Purpose

Commercial / Industrial

- TrackMoist® Soil Conditioner & Dust Suppressant for Sports Venues
- ReGuard4™ Multi-use Bunker Gear Cleaner
- BRILLIANT™ Professional Wet Cleaning Solutions

The issuer's Standard Industrial Classification Code (SIC) is 28410000 – Manufacturer of Soap and Other Detergents. The brands listed above continued to represent the focus in 2017, although preparations are underway for an expansion of the business model to include joint ventures for new product and service launches with innovators in 2018.

The cleaning brands are listed in two classes of trade, consumer and commercial. The consumer products are offered for sale through stores primarily in the home improvement sector. The commercial/industrial products are targeted to professional end-users such as sports entertainment venues in the case of TrackMoist®, fire-fighting organizations in the case of ReGUARD4™ and dry cleaners in the case of professional wet cleaning solutions.

B Distribution Methods of the Products and Services

Sale of Winning Brands' consumer goods is primarily through distributors, whereas commercial products are primarily sold to dealers. Distributors sell to retailers who in turn sell to consumers, whereas dealers sell to the professional end-user directly.

Distributors take delivery of Winning Brands inventory into their warehouses. Ownership of the finished product passes to the distributor once the goods are in the distributors' possession. This inventory is manufactured via third-party contract manufacturing facilities to Winning Brands' proprietary specifications and according to Winning Brands intellectual property. Niagara Mist Marketing Ltd, division of Winning Brands, is therefore the "manufacturer of record" and books revenue from the sale of these goods. All products are duty free in North America under NAFTA.

Distributors provide "value-added" services to Winning Brands. They call upon accounts for sales presentations, deliver goods to retail accounts and invoice those accounts. This service includes holding retailer Accounts Receivable as the distributor's own, with the responsibility to collect from those accounts.

As compensation for these services, the distributor marks up the price of the products they sell to their retailers. The retailers add a final mark-up resulting in the “retail price” paid by the consumer (end-user). This is often the “Manufacturer’s Suggested Retail Price”, however, retailers are free to sell for more or less. The MSRP is only provided for guidance.

Occasionally, Winning Brands will supply a retail account directly (a “house account”). This is a solution when no distributor is available with the capability to handle all service requirements of the targeted retail account, or when a retailer is so large that the use of its own internal distribution and merchandising infrastructure represents a duplication of conventional distributor services. Some large retailers prefer to purchase single stock-keeping units (SKU’s) through distributors who offer an assortment of related goods for efficiency in ordering and accounting.

C Status of any Publicly Announced New Product or Service

Information is supplied on a continuous basis at www.WinningBrandsCorporation.com/blog

D Competitive Business Conditions, Competitive Position in the Industry and Methods of Competition

The marketplace for the issuer’s products is competitive. Large well-established multi-national firms produce a range of products in this category, some of which have existed for decades. The reader is cautioned that the competitive environment is challenging for independent entrants. The chances of success for new entrants are low.

This competitive environment, however, is not impenetrable. Attractive niches exist. Large competitors require high minimum sales volume to meet substantial infrastructure costs. They consequently avoid niches that may be substantial from the point of view of smaller vendors. Smaller, agile competitors such as Winning Brands can produce and sell into these niches with lower overhead costs and less complicated decision making.

Success for the independent brand requires gaining consumer awareness and retail acceptance within their category. This is difficult for an unrecognized brand; however, the recent emergence of social media as a platform for marketing, and for stakeholder community formation, helps new entrants who are smaller aspiring firms, like Winning Brands.

If the independent brand is successful, then they are often acquired by larger firms. This is a common exit strategy for the founders and investors in independent brands. Such acquisitions drive much of the market share growth of large companies. The largest companies often purchase their “success stories”. This is more cost efficient than investing in new initiatives that may, or may not be, successful. Smaller winners are usually purchased when they have proven themselves.

Winning Brands products are independent and intended to create an affinity community of users. Such brands are sometimes called “artisan” brands or “micro” brands. Winning Brands products have the potential on technical merits to become favourites amongst consumers who discover them.

The performance qualities of Winning Brands products have been determined through extensive customer feedback over the years. Winning Brands receives unsolicited testimonials from consumers continuously. The company's products are meeting customer expectations in a variety of real markets. There are many precedents of such artisan/micro brands eventually becoming "mainstream". It is the goal of Winning Brands to achieve success for its brands in this manner.

E Sources and Availability of Raw Materials; Principal Suppliers

The Company manufactures its advanced cleaning solutions on a trade-secrecy basis. Publishing the names of suppliers constitutes dissemination of commercially confidential information. The sourcing and availability of raw materials has not been problematic and does not pose a significant business risk.

F Dependence upon One or Few Major Customers

Winning Brands has been dependent on major customers. The loss of major customers is difficult for Winning Brands due to the company's small size. De-listings jeopardize Winning Brands' viability if they are not replaced with new customers. The largest retailers by volume in 2017 include USA HomeDepot.com (online), USA Walmart.com (online), USA Do it Best hardware stores, Lowe's and Home Hardware stores in Canada. Many small independent retailers supplement this list. The reader is cautioned that no retailer listing can be relied upon as a "secure" account. Listings changes during the 2015/2016 years illustrated that no single account can be relied upon, by itself, as a basis for Winning Brands' prosperity. De-listings (and re-listings) can and do occur for reasons unrelated to Winning Brands' corporate performance or product quality. Winning Brands' viability requires continuous new business development. However, Winning Brands has been resilient in adapting to changes and finding new retailer opportunities.

G Patents, Trademarks, Licences, Franchises, Concessions, Royalty Agreements, Labour Contracts including Duration

The Company favours Trade Secrecy protection over patents for its chemical formulations. Patents require a detailed description of the proprietary information for a trade benefit which is geographically specific, time-limited and costly to enforce. Trade Secrecy enables more rapid and flexible technical accommodations to market opportunities. It also reduces the expense, distraction and challenges associated with enforcement actions.

Accordingly, Winning Brands formulations are proprietary to itself and are thus not controlled by any other party in terms or rights or obligations; financially or otherwise.

The Company identifies all of its consumer and commercial products with notice of trademark.

The Company does not currently grant franchises nor is it a franchisee. It is not subject to any overriding concessions (other than commissions to sales personnel) or long term/irrevocable royalty agreements. There is no collective agreement between the Company and its employees. The employment relationship between employees and the Company are individual and standard for the industry.

H. The Need for Government Approval of Principal Products or Services and Status of Requests for Approval

The Company's products do not require prior government approval to manufacture or sell if they have been manufactured and labelled according to the applicable regulations. There are no outstanding actions by any government agency pertaining to the compliance of Winning Brands' products with any regulations.

Item 10: Nature and Extent of Facilities

The issuer utilizes facilities of three types:

- a) Administrative office space for issuer's own use;
- b) Commercial Warehousing; and
- c) Informal use of strategic partner resources.

Administrative

The issuer's formal business office, with reception, board room and other public facilities is located in an executive Business Centre at 92 Caplan Avenue, Barrie, Ontario. Niagara Mist and XMG Corporation are also located at this address. Additional use is made of off-site informal rental and home offices as required. The Business Centre is leased on a month-to-month basis with 30-day termination provisions.

Warehousing

Commercial warehouse facilities provide the issuer with low cost storage and logistics resources for shipping on a basis that is flexible and professional. Winning Brands utilizes such facilities in Ontario and New York State.

Other

The issuer has use of office facilities at the locations of its distributors, who are strategic partners. This includes use of meeting rooms, training resources, telephone, fax equipment and internet. There is no cost to the issuer for this arrangement with distributors.

Part D MANAGEMENT STRUCTURE AND FINANCIAL INFORMATION

Item 11 (A) Name of Chief Executive Officer, Directors and Control Persons

CEO, Chairman, Director Winning Brands Corporation, Director of subsidiary Niagara Mist: F.N. (Eric) Lehner, B.A. (Economics) Served as CEO Winning Brands Corporation as at January 1, 2006. Prior employment 5 years: (and contemporaneous to the present day): CEO Niagara Mist from December 31, 2004 and XMG Corporation May 9, 2001. For clarity, Mr. Lehner is currently CEO of the three organizations; the issuer, the issuer's subsidiary, Niagara Mist, and the issuer's former master distributor for one of the issuer's products, XMG. Mr. Lehner's CEO position in the other organizations pre-dates his newer role as CEO of the issuer, but continues. Beneficial owner of 108,740 common shares and beneficial owner of 95% of Preferred Shares. Mr. Lehner exercises effective voting control over the corporation. His compensation in 2017 was \$11,250.

CFO: Michael (Mike) Kostrich, CPA, CA has served as part-time CFO and primary accountant from January 1, 2006 to Q1 2015. He is a Chartered Professional Accountant. Beneficial owner 200 common shares with an entitlement to adjustments related to responsibilities and market circumstances in due course. Financial reporting since Q1 2015 has been provided by www.GetOTCCurrent.com for the purpose of re-qualifying for the OTC Markets PINK "Current Information" designation. Mr. Kostrich remains entitled to deferred compensation.

(B) Legal Disciplinary History

No person above has been convicted in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding violations and other minor offenses); nor subject to an entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities; nor a finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; nor an entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended or otherwise limited such person's involvement in any type of business or securities activities.

(C) Family Relationships

There are no officer or corporate governance roles performed by family of affiliates.

(D) Related Party Transactions

No transaction during the last two fiscal years and current fiscal year or any currently proposed transaction, involving the issuer and a related party, in which (i) the amount involved exceeds the lesser of \$120,000 or 1% of the average of the issuer's total assets at year-end for its last three fiscal years and (ii) any related person had or will have a direct or indirect material interest. For the purpose of this disclosure, the term "related person" means any director, executive officer, nominee for director, or beneficial owner of more than five percent (10%) of any class of the issuer's equity securities, immediate family members of any such person, and any person (other than a tenant or employee) sharing the household of any such person.

(E) Conflicts of Interest

Mr. Lehner holds voting control of Winning Brands Corporation through preferred shares and thereby its subsidiary, Niagara Mist Marketing Ltd. Mr. Lehner also holds voting control of XMG Corporation. Prior to the reverse merger, XMG Corporation was a distributor of one of the issuer's products. The role of XMG as distributor was reduced in favour of a Niagara Mist. During that period, and to this day, XMG and Niagara Mist had a buy/sell relationship for the products at arm's length prices established prior to the merger. Conflicts of interest are prevented through a combination and consolidation of the financial statements of all entities to ensure that no intercompany transaction had an unreported net effect. XMG does not carry on any other business and has largely divested itself of its original accounts. In 2017, the total value of these sales by XMG was less than \$1,000. If XMG receives consulting income, this is included in Winning Brands sales. The relationship of XMG, Niagara and Winning Brands is fully described in the issuer's Initial Disclosure Statement filed with OTC Markets.

Item 12 Financial Information for the Most Recent Fiscal Period

The most recent fiscal Q's 1, 2 & 3 have already been filed with OTC Markets and are incorporated into the 2017 Financial Statement appended to this Annual Report

Item 13 Financial Information for the Two Preceding Fiscal Years

The financial statements for the two full years 2016 and 2017 are included together in the 2017 financial statement as comparatives.

Item 14 **Beneficial Owners**

Common Shares:

To the best of the company's knowledge, no single party owns more than 10% of the common shares.

Preferred Shares:

95% Eric Lehner, c/o 134-92 Caplan Avenue, Barrie, Ontario L4N 9J2

Item 15 **Outside Advisors as at December 31, 2015**

1. Investment Banker – None

2. Promoters – None

3. Legal :

Vic Devlaeminck PC
Securities Counsel, Accounting/Auditing Firm
10013 N.E. Hazel Dell Avenue, Suite 317
Vancouver, WA 98685
(360) 993-0201
jevic321@aol.com

4. Accountant:

Richard Edelson
Get OTC Current
450 7th Avenue
New York, NY 10123
(631) 672-7181
rich@getotccurrent.com

5. Public Relations - None

6. Investor Relations - None

7. No unnamed advisors participated in the preparation of this disclosure document.

Item 16 Management Discussion and Analysis

Management Discussion and Analysis of Financial Condition and Results of Operations.

Key Results:

2017 Sales Revenue of \$168,530 was higher than the 2016 figure of \$126,494. This improvement arises from recovery of store listings for Winning Brands' traditional products. This gain reflects turn-around momentum starting to be felt.

Winning Brands also reduced its operating loss from the 2016 figure of \$178,573 into to a profit of \$50,767 for the 2017 fiscal year. This was achieved through enhanced operating efficiency across most work areas as well as the fact that the Company successfully discharged and recovered a promotional obligation that had been previously expensed.

The result is the first annual profit ever reported by Winning Brands. Of greater importance than its modest size is the fact that long term improvement continues. Losses have been reduced annually since 2010, now reaching break-even point for the first time. Winning Brands is well-positioned to succeed if the company gains access to capital in order to restore sales momentum.

Sales growth is expected to continue in 2018 as a result of new account initiatives for Winning Brands' existing products as well as the addition of joint venture revenue sharing in 2018.

As disclosure of an event subsequent to December 31, 2017, a joint venture was announced in February 2018, which may contribute revenue in Q2 2018:

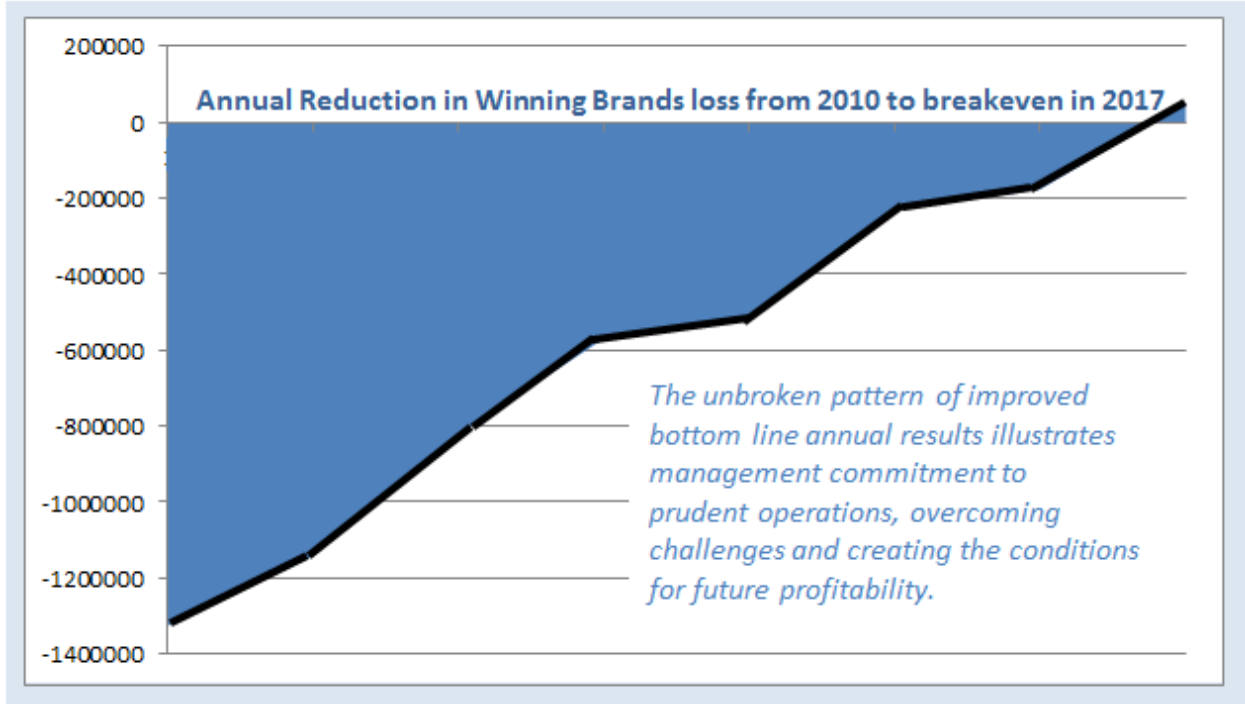
Link:<https://globenewswire.com/news-release/2018/02/14/1347976/0/en/Ingenious-Cleaning-Invention-Reduces-America-s-Plastic-Garbage-Carbon-Footprint-and-Consumer-Prices.html>

Discussion of Financial Condition and Results

Limited access to capital impairs Winning Brands' ability to invest in supportive marketing for its brands, such as tradeshow attendance, social media advertising, trade-magazine advertising and the distribution of promotional items, such as samples. Limited working capital also impairs sales momentum by slowing the conversion of customer purchase orders into finished goods for delivery. Meeting customer demand quickly is an important competitive characteristic. Delivery delays lengthen customer re-order cycles and dampen demand activity. Management's need to focus on capitalization issues diverts attention from operations, including business development.

Despite these challenges, Winning Brands has loyal consumers for its products when the products are available. They are estimated to number in the tens of thousands of households. Winning Brands receives many testimonials from its consumers. Their enthusiasm for Winning Brands' products represents goodwill for future growth in shareholder value. There is no material factor other than access to capital that prevents Winning Brands from recovering sales momentum and growing again.

Winning Brands' reduction of operating losses in 2017 continues a positive pattern. The Company has achieved this performance improvement every year since reporting began. An 8-year chart illustrating diminishing losses is shown below. The 2017 profit is the first ever. Cumulative sales during these years have been \$2,867,374, representing an estimated 800,000 individual retail consumer transactions. Management has been steadily substituting fixed costs with variable costs to achieve future profitability. A foundation of proven consumer satisfaction with the products exists. Management anticipates that 2018 sales will increase over 2017, contributing to momentum.



Despite challenges arising from the working capital deficiency, the company's business premise has proven to be resilient. Winning Brands has a sound basis for success if suitable financing can be arranged to invest in sales growth. This resilience arises from the uncomplicated nature of the company's premise. Winning Brands supplies good consumable products that solve "everyday" problems for customers in various regions. This is done in partnership with excellent retailers. Customers indicate satisfaction with these products through continuous testimonial feedback.

Even when retailer de-listings occur, either temporarily or permanently, other retailers can be approached. A wide range of retailers are well-suited to Winning Brands' product mix. Online shopping continues to be a growing feature of the retail landscape. Winning Brands now has a strong U.S. platform for online sales through HomeDepot.com, Walmart.com and Amazon.com

Failure by Winning Brands to provide fast delivery of merchandise when ordered by the customer reduces sales by causing attrition of customers who are not prepared to wait. Increased capital will solve this.

Winning Brands' potential profitability has been coming closer through substitution of fixed overhead costs with variable cost arrangements. Winning Brands would now be profitable at the sales volume of prior years. This is because of continuous improvements in operating efficiency made.

2017 Operational Concept

- i. The issuer satisfied its cash requirements through cost savings and loan arrangements.
- ii. The issuer did not require research and development activity in 2017 as there were no new regulators or market factors requiring adjustments.
- iii. The illustration below describes the company's preferred operating model, subject to available resources. The model envisages the production of sufficient quantities of the company's products [through third parties] for storage in commercial warehousing in predictive quantities that are sufficient to satisfy short delivery timeframes. 2017 funding constraints have hampered operations in this model by limiting the inventory buffer, causing an undesirable lag time between orders and deliveries. In 2017, the company was mostly producing to order, rather than warehousing a full range of products, thus dampening demand by creating waiting periods that were longer than they should be.

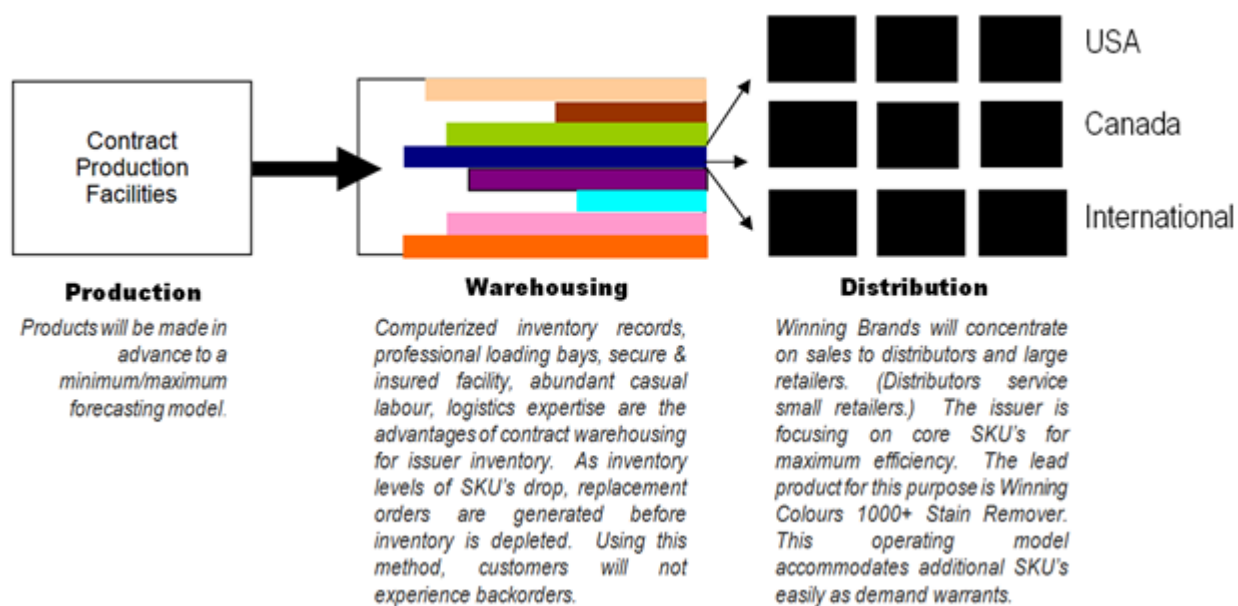


Illustration of Products



1000+ Stain Remover at home, business and in industry is a clean-up solution of unmatched versatility, convenience and value. It is highly concentrated for use full strength on stains or can be mixed with water for multi-purpose applications.

It is a favorite choice amongst consumers who know about 1000+, and is a potential favorite for the millions more consumers who have yet to discover it.

1000+ is available for USA home delivery or store pick-up at HomeDepot.com, Walmart.com, Amazon.com and others.

The product is also available in Canada, Australia, New Zealand, the UK, Serbia and the Caribbean.

Learn more and share at www.Facebook.com/1000PlusStainRemover

KIND Laundry Products are appreciated for their exceptional gentleness to skin, including the growing number of consumers who are sensitive to conventional detergents. It is ideal for young families too. Learn more and share at www.KindLaundryProducts.com



PROFESSIONAL WETCLEANING

WETCLEANING
DETERGENT



WETCLEANING
FINISHING AGENT
/ FABRIC SOFTENER



PRE-SPOT
BOOSTER



BRILLIANT™ Finishing Agent / Fabric Softener can also be used in commercial laundering as a fabric softener.

BRILLIANT™ Pre-Spot Booster can also be used in commercial laundering as general stain remover.

HEAVY DUTY
COMMERCIAL
LAUNDRY DETERGENT



LIQUID CHLORINE
BLEACH



LIQUID OXYGEN
BLEACH



COMMERCIAL LAUNDRY

BRILLIANT™ Wet Cleaning Solutions are specialized, proprietary cleaning agents used by dry cleaners who are converting to environmental alternatives to conventional dry cleaning solvents.

Most consumers are not aware how much progress has been made in replacing conventional dry cleaning with water and such specialized cleaning agents if suitable equipment is used.

Shown are 60L containers.

www.BrilliantWetCleaning.com





Entertainment venues that use soil “dirt” as their sport surface have discovered and appreciate TrackMoist™ from Winning Brands.

It is an ultra-high concentrate additive to watering truck reservoirs that reduces watering runs by keeping the soil wet longer, improving performance characteristics for drivers and reducing dust.

Snapshots from the finishing line are always better without the dust.

The operators of Talladega Short Track in Alabama have told Winning Brands to “...put them down as a satisfied customer”

www.TrackMoist.com



BEFORE



AFTER



ReGUARD4™
Fire Safety Cleaners

REMOVES:

Ground in soot & fire residue
Roofing Tar ▪ Grease ▪ Rust
Adhesive ▪ Mud & so much more.

ReGUARD4™
Fire Safety Cleaners

CLEANS:

Nomex™ ▪ Gore-Tex™ ▪ Reflector tape
Leather ▪ Fibers ▪ Thermal layers
Velcro® & other turnout gear materials.

Winning Brands is proud to supply select fire departments with ReGUARD4™ Multi-Use Bunker Gear Cleaner.

It has become better known in recent years that unclean bunker gear is a hazard to fire fighters and others who come in contact with residue from fires and other service events.

This is an attractive area for growth for Winning Brands. More marketing and co-operation with fire services in the USA and Canada will occur if Winning Brands' resources are enhanced.

www.ReGUARD4.com

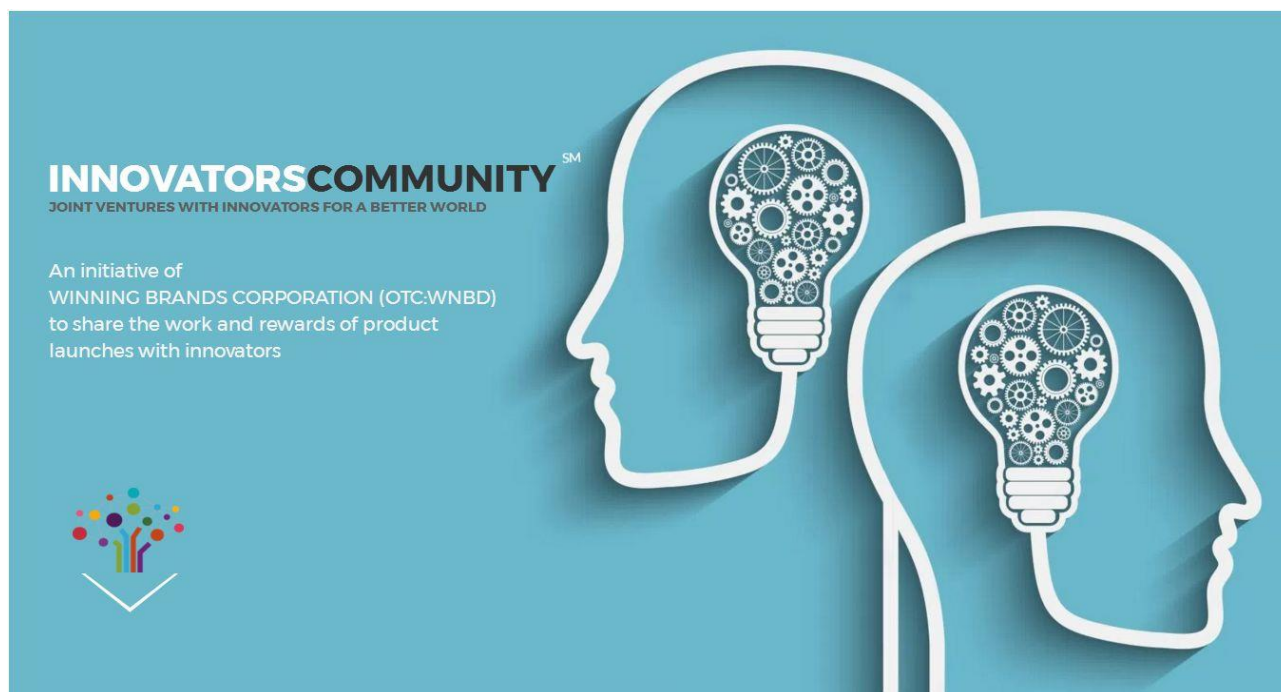


Available in 750ml, 4L and 20L

Available in 4L and 20L

A waiting list now exists for joint venture applicants who would like to launch their innovative products and services with Winning Brands. More information is available at www.InnovatorsCommunity.com

This is a mechanism for Winning Brands' growth in coming years, to supplement organic growth of Winning Brands sales revenue from its existing products. The first Innovators Community joint venture was announced as an event subsequent to this reporting period, in February 2018.



Additional considerations:

- i. The issuer is not currently envisioning material commitments for new capital expenditures prior to new funding;
- ii. It is impossible to predict the timing and scale of the impact of the growing strategic focus on joint ventures and strategic alliances. This is because the impact is determined by events beyond the control of the issuer. All planned initiatives should be considered highly speculative until a pattern emerges that can be relied upon as the basis of forecasting;
- iii. There are no significant elements of income or loss occurring outside of the issuer's normal operations;

- iv. The adoption of 100% contract production has simplified the base-line measurement of product costs by eliminating the need to impute production related overhead expenses. Cost of goods sold now originates externally as between supplier and customer. The substitution of fixed manufacturing overheads with variable (per unit) production costs has been a key factor in dealing with the working capital deficiency, enabling the company to continue to reduce costs.
- v. Cleaning products are considered somewhat seasonal, favouring spring and summer. The issuer's lead product, 1000+ Stain Remover, as well as its domestic laundry products, solutions for emergency responders, and wet cleaning solutions are not considered by management to be highly seasonal, but somewhat so. Missing a seasonal cycle can delay the company's progress. The 2017 operational constraints discussed above impaired the company's full benefit of the spring/summer 2017 season.

Continuous updating of operational highlights has been provided to shareholders throughout 2017 at the CEO Weblog, www.WinningBrandsCorporation.com/blog

Off Balance Sheet Transactions

No off-balance sheet arrangements are likely to have a current or future effect on the issuer's financial condition.

Part E ISSUANCE HISTORY TO ASSOCIATES

Item 17 Securities Offerings and Shares Issued *for Services since 2008*

The indicated shares issued are to persons who have been working associates in the past, including short term assignments, in the operation of the business and were issued pursuant to Rule 144 in consideration of services rendered. No funds were received for these shares. None of these shares has been converted to free trading shares, nor sold. All of the shares are reflected in the Outstanding Share count. The shares are all restricted and bear a legend to that effect and do not require registration. As non-tradable restricted shares, they do not have an ascertainable market value at the time of issue, nor currently. All other share issuances arising from financing are detailed in the financial statements.

(* = Pre-Reverse Split of 500/1 April 25, 2013)

2008	Robert W. Prentice	1,000,000 common shares*
2010	Marc Hill	500,000 common shares*
	Margaret Jarvis	500,000 common shares*
	Tammy Ritchie	500,000 common shares*
	Patricia Miles	846,000 common shares*
	C.E. Norman Jr.	500,000 common shares*
2013	Synergy Business Consultants	2,000,000 common shares

Part F **EXHIBITS**

Item 18 **Material Contracts**

The Company intends in due course to obtain qualified professional consulting advice regarding the nature of compensation to senior management so as to ensure that such compensation is consistent with professional norms, on a current and retroactive basis. This may be of a material nature. The creation of a Compensation Committee of an expanded Board of Directors, if this occurs, may be an alternative to external consulting.

Item 19 **Articles of Incorporation and Bylaws**

Appended to this Annual Report

Item 20 **Purchases of Equity Securities by the Issuer and Affiliated Purchasers**

Not applicable.

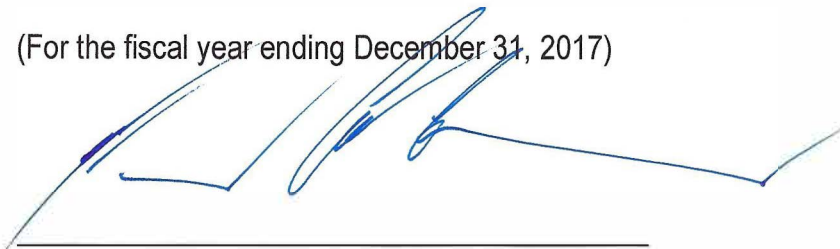
Item 21 Issuer's Certifications

I, Eric Lehner, CEO, certify that:

1. I have reviewed the 2017 Annual Report of Winning Brands Corporation;
2. Based on my knowledge, this Annual Report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this Annual Report; and
3. Based on my knowledge, the financial statement, and other financial information included or incorporated by reference in this Annual Report, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this Annual Report.
4. This Annual Report is being made for a period that is more than 1 year in the past, as part of an updating of filings and for the purpose of regaining current status in all matters. Cautions have been included for the reader where appropriate to ensure that subsequent developments that are material to an understanding of the information are indicated.

March 29, 2018

(For the fiscal year ending December 31, 2017)



Eric Lehner, Chairman, CEO

Winning Brands Corporation
Combined Consolidated Financial Statements
(Unaudited)
Year Ended
December 31, 2017

Winning Brands Coproration
Combined Consolidated Balance Sheet
(unaudited)
As at December 31, 2017
(with comparative figures as at December 31, 2016)

	December 31, 2017	December 31, 2016
Assets		
Current:		
Cash	\$ 1,469	\$ -
Accounts receivable	199,419	125,994
Inventories	20,297	17,187
Prepays	3,400	11,014
Prepaid services	134,205	124,787
Settlements pending - Section 3(a)(10) process	34,135	31,740
	392,925	310,722
Subscriptions Receivable - Restricted Shares	95,148	88,471
Advances Receivable	153,922	143,120
Property, Plant & Equipment, net	6,993	7,950
Trade Secret Formulations	1	1
	\$ 648,989	\$ 550,264
Liabilities		
Current:		
Bank operating line of credit	\$ -	\$ 7,051
Accounts Payable & Accruals	1,184,202	1,234,945
Loans Payable - 2008 to present	1,544,628	1,347,184
Loans Payable - 2006 & 2007	88,160	81,973
	2,816,990	2,671,153
Loans Payable - Brand Development	717,645	686,130
	3,534,635	3,357,283
Stockholders' Deficiency		
Preferred stock (\$0.001 par value, 10,000,000 shares authorized, 10,000,000 issued and outstanding as of December 31, 2017 and 10,000,000 issued and outstanding as of December 31, 2016)	10,000	10,000
Common stock (\$0.001 par value, 5,000,000,000 shares authorized, 3,468,281,098 issued and outstanding as of Decemeber 31, 2017 and 971,432,632 issued and outstanding as of December 31, 2016)	5,869,542	5,806,226
Additional paid in capital	4,511,434	4,511,434
Accumulated deficit	(13,588,629)	(13,604,079)
Accumulated foreign currency translation adjustment	312,007	469,400
	(2,885,646)	(2,807,019)
	\$ 648,989	\$ 550,264

The accompanying Notes are an Integral part of this Financial Statement & should be read in
in conjunction with the Interim Report for the Year Ended December 31, 2017 and
The Issuer Initial Disclosure Statement dated March 31, 2010

Winning Brands Coporation
Combined Consolidated Statement of Income
for the Year Ended December 31, 2017
(with comparative figures as at December 31, 2016)

	Year ended December 31, 2017	Year ended December 31, 2016
Sales	\$ 168,530	\$ 126,494
Cost of goods sold	<u>57,961</u>	<u>77,037</u>
Gross contribution	<u>110,569</u>	<u>49,457</u>
Operating Expenses:		
Administration & bookkeeping	1,580	1,008
Advertising & promotion	(56,169)	5,612
Amortization of capital assets	1,500	1,834
Bank, credit card & exchange charges	8,975	-
Financing costs & fees	23,427	39,898
Facility costs, fees, & internet	28,068	52,190
Freight, courier, & postage	4,348	9,145
Insurance	9,573	10,242
Investor relations & services	6,592	2,785
Legal, accounting, & professional fees	13,911	480
Management & staff compensation	3,900	83,273
Office expenses	3,188	4,445
Repairs & maintenance	1,299	1,126
Telecommunications	5,262	5,650
Vehicle & travel	<u>4,348</u>	<u>10,342</u>
	<u>59,802</u>	<u>228,030</u>
Net Income (loss) for the the period	50,767	(178,573)
Foreign currency translation adjustment	85	103,236
Comprehensive (loss) for the period	<u>\$ 50,852</u>	<u>\$ (75,337)</u>

The accompanying Notes are an Integral part of this Financial Statement & should be read in
in conjunction with the Interim Report for the Year Ended December 31, 2017 and
The Issuer Initial Disclosure Statement dated March 31, 2010

Winning Brands Coproration
Combined Consolidated Statement of Cash Flows
for the Year Ended December 31, 2017
(with comparative figures as at December 31, 2016)

	Year ended December 31, 2017	Year ended December 31, 2016
Cash generated by (used for):		
Operations:		
Net Income	\$ 50,767	\$ (178,573)
Add: Items not involving cash		
Amortization of capital assets	1,500	-
Changes in non-cash current balances:		
Increase (increase) in receivables	(73,425)	(1,661)
Increase (decrease) in inventories	(3,110)	5,949
Decrease (increase) in prepaids	7,614	(2,850)
Increase (increase) in prepaid services	(9,418)	(3,583)
Increase (increase) in settlements pending 3(a)(10)	(2,395)	(912)
Increase (decrease) in accounts payable & accruals	(50,743)	112,814
	<u>(79,210)</u>	<u>(68,816)</u>
Financing:		
Loan advances - 2008 to present	197,444	121,203
Loan advances (repayments) 2006 & 2007	6,187	2,353
Loan advances (repayments) - Brand Development	31,515	19,702
Proceeds from share issuance - debt retirement	-	-
Proceeds from share issuance - fees & services	-	-
Proceeds from share issuance - Section 3(a)(10)	-	-
	<u>235,146</u>	<u>143,258</u>
Increase (decrease) in cash during the period	<u>155,936</u>	<u>74,442</u>
Effect of exchange rate changes on cash	(147,416)	(68,791)
Cash position, beginning of period	(7,051)	(12,702)
Cash Position (operating line of credit), end of period	<u>\$ 1,469</u>	<u>\$ (7,051)</u>

The accompanying Notes are an Integral part of this Financial Statement & should be read in
in conjunction with the Interim Report for the Year Ended December 31, 2017 and
The Issuer Initial Disclosure Statement dated March 31, 2010

Winning Brands Coporation
Combined Consolidated Statement of Changes in Stockholders' Deficiency
Results for the Year Ended December 31, 2017

	Preference shares		Common Shares		Additional Paid - Up Capital	Accumulated Deficit	Accumulated Currency Translation	Stockholders' (Deficiency)/ Equity
	Number of shares	Share amount	Number of shares	Share amount				
Opening Balance -								
January 1, 2017	10,000,000	\$ 10,000	971,432,632	\$ 5,806,226	\$ 4,511,434	\$ (13,604,079)	\$ -	\$ (3,276,419)
Share issuance January 2017			288,000,000	7,200				7,200
Share issuance March 2017			558,701,268	20,800				20,800
Net Income - Q1 2017						3,163		3,163
Foreign currency translation adjustment							411,267	411,267
								-
Cumulative Balances -								
March 31, 2017	10,000,000	\$ 10,000	1,818,133,900	\$ 5,834,226	\$ 4,511,434	\$ (13,600,916)	\$ 411,267	\$ (2,833,989)
Share issuance April 2017			350,000,000	5,750				5,750
Share issuance May 2017			747,680,000	22,284				22,284
Net Income - Q2 2017						16,548	29,127	45,675
Foreign currency translation adjustment								
Cumulative Balances -								
June 30, 2017	10,000,000	\$ 10,000	2,915,813,900	\$ 5,862,260	\$ 4,511,434	(13,584,368)	\$ 440,394	\$ (2,760,280)
Share issuance July 2017			146,032,000	1,460				1,460
Share issuance September 2017			116,435,200	5,822				5,822
Net Income - Q3 2017						42,882		42,882
Foreign currency translation adjustment							(128,472)	(128,472)
Cumulative Balances -								
September 30, 2017	10,000,000	10,000	3,178,281,100	5,869,542	4,511,434	(13,541,486)	311,922	(2,838,588)
Net Income - Q4 2017						(47,143)		(47,143)
Foreign currency translation adjustment							85	85
Decemeber 31, 2017	10,000,000	10,000	3,178,281,100	5,869,542	4,511,434	(13,588,629)	312,007	(2,885,646)

The accompanying Notes are an Integral part of this Financial Statement & should be read in
in conjunction with the Interim Report for the Year Ended December 31, 2017 and
The Issuer Initial Disclosure Statement dated March 31, 2010

Winning Brands Corporation
Notes to Combined Consolidated Financial Statements
as at December 31, 2017
(with comparative figures as at December 31, 2016)

1. Summary of Significant Accounting Policies

a) Nature of business

Winning Brands Corporation, a Delaware incorporated entity, is a non-reporting issuer quoted under the symbol WNBD in the U.S.

Winning Brands Corporation owns 100% of the capital stock of Niagara Mist Marketing Ltd (NMML) which has been in business since 1977. NMML's primary activities include the creation and manufacturing of household and commercial cleaning products as well as cosmetic and personal care formulations.

b) Basis of presentation

The combined consolidated financial statements include the accounts of the company and its wholly-owned subsidiary and XMG Corporation (a related company). All significant inter-company accounts and transactions have been eliminated in order to reflect the net offset of combined operations accurately.

c) Foreign Currency Translation

The combined consolidated financial statements are presented in United States Dollars as follows:

- Balance sheet items using the Bank of Canada exchange rate as at the various period end dates.
- Income statement items using the Bank of Canada average exchange rate for the various periods described.
- Stockholders' share activity at the historical rate in effect on the transaction date.
- Adjustments resulting from the process of translating the Canadian currency financial statements into U.S. dollars are identified as such in the statements of loss and stockholders' deficiency.

d) Use of Estimates and Assumptions

The preparation of the accompanying combined consolidated financial statements requires management to make certain estimates and assumptions that directly affect the results of reported assets, liabilities, revenue, and expenses. Actual results may differ from these estimates.

Winning Brands Corporation
Notes to Combined Consolidated Financial Statements
as at December 31, 2017
(with comparative figures as at December 31, 2016)

e) Going Concern

These combined consolidated financial statements have been prepared assuming that the company will continue as a going concern which contemplates, among other things, the realization of assets and the satisfaction of liabilities in the normal course of business. Additional financing is needed for the successful completion of the company's contemplated plan of operations and its transition, ultimately, to the attainment of profitable operations. The company's ability to raise additional equity or debt financing is unknown. An inability to resolve these factors would raise substantial doubts about the company's ability to continue as a going concern. These financial statements do not include any adjustments that may result from the outcome of the aforementioned uncertainties.

f) Inventories

Inventories consist of finished product for resale as well as raw materials and packaging components held at the company's premises' and contract warehousing facilities. Finished product is valued at cost including materials, labour and overhead.

g) Property, Plant & Equipment

Property, plant & equipment assets are stated at cost and are amortized at the annual rates noted below. Additions are amortized at one half the annual rates.

<u>Category</u>	<u>Rate</u>	<u>Method</u>
Equipment & dies	4%	Declining balance
Computers	30 to 100%	Declining balance
Vehicles	30%	Declining balance
Leaseholds	5 yr	Straight line
Furniture & fixtures	20%	Declining balance
Signs	20%	Declining balance

h) Revenue Recognition

Revenue is recognized as product is shipped. Goods are not normally shipped on a consignment basis and under no circumstances are treated as sales until they actually occur.

Winning Brands Corporation
Notes to Combined Consolidated Financial Statements
as at December 31, 2017
(with comparative figures as at December 31, 2016)

i) Financial Instruments & Risk Management

Foreign currency risk

The company is exposed to currency risk as some of its accounts receivable and accounts payable are denominated in U.S. dollars, Canadian dollars and other foreign currencies. The company also earns revenue & makes expenditures in these currencies. Unfavourable changes in the applicable exchange rate may result in a decrease in any foreign exchange gain or an increase in any foreign exchange loss.

Credit risk

Credit risk arises from the possibility that entities to which the company sells may experience financial difficulty and be unable to fulfil their contractual obligations. This risk is mitigated by proactive credit management policies that include regular monitoring of the debtors' payment history.

Fair value

The fair value of the company's financial instruments is estimated based on the amount at which these instruments could be exchanged in a transaction between knowledgeable and willing parties. The fair value of accounts receivable, inventory, prepaid expenses, accounts payable and accrued expenses are assumed to approximate their historical cost amount due to their short term nature.

The fair value of the company's long-term financial assets is estimated to approximate the recorded amounts, other than the fair market value of Trade Secret Formulations & Trademarks as referred to in Note 7.

The fair value of the company's long-term financial liabilities is estimated to approximate the recorded amounts.

2. Prepaid services

Prepaid services represent an accrual of fees to ASC Recap LLC for services rendered throughout the 3(a)(10) process. The amount will be amortized on a percentage basis each quarter that approximates the services rendered during that period. The balance in the account at any given time reflects the unamortized portion of the fees yet to be expensed.

Winning Brands Corporation
Notes to Combined Consolidated Financial Statements
as at December 31, 2017
(with comparative figures as at December 31, 2016)

3. Settlements pending - 3(a)(10) process

This amount reflects the imputed value of shares issued to ASC Recap LLC for sale in accordance with Section 3(a)(10) of the Securities Act in order to retire debt of program participants. As shares are sold, the realized proceeds, net of expenses, are dispersed to the participants. Reconciliation of the Settlements pending account is made quarterly.

4. Subscriptions Receivable - Restricted Shares

Subscriptions receivable is an attribution to members of the founding management group of the value of their proportionate interest in Niagara Mist Marketing Limited in 2004 prior to the plan of merger and reorganization with Winning Brands Corporation. These interests were converted from free trading shares of Niagara Mist Marketing Limited to restricted shares of Winning Brands Corporation, and remain restricted to the present time. These amounts are non-interest bearing non payable until the removal of the trading restriction on these shares, at which time the receivable may be retired according to a repayment plan to be determined at that time.

Due to the inability of the company to provide the removal of the restriction called for above the portion of the Subscription Receivable pertaining to two of the founding members of the management group were cancelled during the 2014 fiscal year. This cancellation removes any contingent interest by those founding members in the company that their restricted shares represented.

5. Advances receivable

Pending final determination of compensation to be granted for services rendered by the CEO, Eric Lehner, from 2005 to the date of determination, advances have been made on account to him. Preliminary annual compensation to the CEO has been made as follows: 2005 - \$10,000; 2006 - \$12,000; 2007 - \$74,000; 2008 - \$74,000; 2009 - \$120,000; 2010 - \$98,000; 2011 - \$66,000; 2012 - \$45,000; 2013 - \$32,500; 2014 - \$45,000. Any payments greater than the preliminary compensation amounts have been treated as advances.

It is the intention that the company will in due course provide compensation to the CEO that is more customary of his level of responsibility, as determined by a competent unaffiliated authority. At such time the advances may be converted to earned compensation.

In the interim, and in good faith toward the company and its shareholders, the CEO has provided partial security for the advances in the form of an assignment of a \$100,000 interest in real property that is registered on title in the town of Caledon, Ontario. The net effect of this arrangement is to link compensation to performance.

Winning Brands Corporation
Notes to Combined Consolidated Financial Statements
as at December 31, 2017
(with comparative figures as at December 31, 2016)

6. Trade Secret Formulations & Trademarks

The company's wholly owned subsidiary, Niagara Mist Marketing Limited, has developed a portfolio of intellectual proprieties including proprietary chemical formulations, know-how and trademarks which provide the basis for commercially distinct mass market consumer products with unique selling propositions. These products, principally the lead product, Winning Colours 1000+ Stain Remover, have gained listings by retailers.

No fair market valuation is reflected in these financial statements of these intellectual properties (whose substance is growing through ongoing work and additions) and all investment in their research and development and registration, where applicable, has been expensed rather than capitalized. It is the opinion of management that the fair market valuation of these assets are an integral part of the company's overall value and can be better determined as the implementation of the issuer's business plan yields results. Such valuation would be carried out by competent independent valuation professionals.

7. Loans Payable - 2008 to present

These 6%, 8%, and 13% simple interest loans have various due dates. The 6% and 8% notes loans can be extended at 12% interest thereafter or converted to equity at a 25% - 40% discount to market. Some holders of matured loans have chosen to extend their term beyond maturity rather than converting to equity at this time, subject to market conditions.

8. Loans Payable - 2006 & 2007

These loans were made by unaffiliated parties for working capital purposes. One of these amounts, a \$360,000 Canadian original obligation was secured by a GSA (General Security Agreement). As of June 30, 2015 there is no remaining amount outstanding on the principal amount of that obligation, although a forbearance fee is being negotiated in consideration for having provided informal extensions during the life of the loan prior to its repayment.

Winning Brands Corporation
Notes to Combined Consolidated Financial Statements
as at December 31, 2017
(with comparative figures as at December 31, 2016)

9. Loans Payable - Brand Development

These loans represent funding for the initial period of the company's brand development work, prior to the 2006 access to public equity financing. The loans are repayable by a variety of specific terms of repayment, all of which are long term in nature and open (i.e. can be repaid in full without penalty as resources permit). A portion of the loans payable pertains to contingent subscriptions prior to the merger, which must be returned due to non-completion.

10. Reduction of accrued interest

Of the "Loans Payable - Brand Development" amount reflected in Note 8, \$327,773 of accrued interest has been forgiven by one of the founding lenders. This reduction of accrued interest was charged to the combined consolidated statement of loss in the fourth quarter of 2010 as this was the period in which the forgiveness was granted.

This accrual is no longer required as the lender is now satisfied that eligibility for eventual removal of the trading restriction on their original allocation of common shares is sufficient consideration for their loan to date. Participation in future stock options or warrants, at the sole discretion of the company, may be provided as consideration of this forgiveness.

11. Reverse split

The company consolidated its outstanding shares by means of a reverse split of common stock (500 to 1) effective April 25, 2013.

12. Comparative figures

Certain comparative figures have been reclassified to confirm with the financial statement presentation for the current year.

State of Delaware
Secretary of State
Division of Corporations
Delivered 04:09 PM 10/05/2005
FILED 04:09 PM 10/05/2005
SRV 050817155 - 2505751 FILE

STATE OF DELAWARE
CERTIFICATE OF AMENDMENT
OF CERTIFICATE OF INCORPORATION

The corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware does hereby certify:

FIRST: That at a meeting of the Board of Directors of Global E Tutor Inc.

resolutions were duly adopted setting forth a proposed amendment of the Certificate of Incorporation of said corporation, declaring said amendment to be advisable and calling a meeting of the stockholders of said corporation for consideration thereof. The resolution setting forth the proposed amendment is as follows:

RESOLVED, that the Certificate of Incorporation of this corporation be amended by changing the Article thereof numbered "First" so that, as amended, said Article shall be and read as follows:

The name of the Corporation is
Winning Brands Corporation

SECOND: That thereafter, pursuant to resolution of its Board of Directors, a special meeting of the stockholders of said corporation was duly called and held upon notice in accordance with Section 222 of the General Corporation Law of the State of Delaware at which meeting the necessary number of shares as required by statute were voted in favor of the amendment.

THIRD: That said amendment was duly adopted in accordance with the provisions of Section 242 of the General Corporation Law of the State of Delaware.

IN WITNESS WHEREOF, said corporation has caused this certificate to be signed this 4th day of October, 2005.

By: [Signature]
Authorized Officer

Title: James Zeb

Name: President
Print or Type

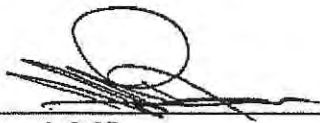
State of Delaware
Secretary of State
Division of Corporations
Delivered 04:00 PM 04/21/2005
FILED 04:00 PM 04/21/2005
SRV 050324323 - 2505751 FILE

**STATE OF DELAWARE
CERTIFICATE FOR RENEWAL
AND REVIVAL OF CHARTER**

The corporation organized under the laws of Delaware, the charter of which was voided for non-payment of taxes, now desires to procure a restoration, renewal and revival of its charter, and hereby certifies as follows:

1. The name of this corporation is Global E Tutor, Inc.
2. Its registered office in the State of Delaware is located at 9 E. Loockerman Street, Suite 1B, Dover, DE 19901 County of Kent, the name of its registered agent is National Registered Agents, Inc.
3. The date of filing of the original Certificate of Incorporation in Delaware was 05/09/1995.
4. The date when restoration, renewal, and revival of the charter of this company is to commence is the 28th day of February, 2002, same being prior to the date of the expiration of the charter. This renewal and revival of the charter of this corporation is to be perpetual.
5. This corporation was duly organized and carried on the business authorized by its charter until the 1st day of March A.D. 2002, at which time its charter became inoperative and void for non-payment of taxes and this certificate for renewal and revival is filed by authority of the duly elected directors of the corporation in accordance with the laws of the State of Delaware.

IN TESTIMONY WHEREOF, and in compliance with the provisions of Section 312 of the General Corporation Law of the State of Delaware, as amended, providing for the renewal, extension and restoration of charters the authorized officer hereunto has set his/her hand to this certificate this 21st day of March A.D. 2005.

By: 
Authorized Officer
Name: Mark Rice
Title: President

**BY-LAWS
OF
GLOBAL E TUTOR, INC.**

ARTICLE I

OFFICES

Section 1. Offices.

The registered office shall be in the City of Dover, County of Kent, State of Delaware (hereinafter, the "State"). Global E Tutor, Inc., (the "Corporation") may also have offices at such other places both within and without the State, as the Board of Directors may from time to time determine or the business of the corporation may require.

ARTICLE II

MEETINGS OF STOCKHOLDERS

Section 1. General.

All meetings of the stockholders shall be held at such place within or without the State as may be designated from time to time by the Board of Directors.

Section 2. Annual Meetings.

Written notice of the annual meeting stating the place, date and hour of the meeting shall be given to each stockholder entitled to vote at such meeting not less than ten (10) nor more than sixty (60) days before the date of the meeting.

Section 3. Special Meetings.

Special meetings of the stockholders, for any purpose or purposes, unless otherwise prescribed by statute or by the Articles (hereinafter, the "Certificate"), may be called by the President and shall be called by the President or Secretary at the request in writing of a majority of the Board of Directors, or at the request in writing of stockholders owning a majority in amount of the entire capital stock of the corporation issued and outstanding and entitled to vote. Such request shall state the purpose or purposes of the proposed meeting. Written notice of a special meeting stating the place, date and hour of the meeting and the purpose or purposes for which the meeting is called, shall be given not less than ten (10) or more than sixty (60) days before the date of the meeting, to each stockholder entitled to vote at such meeting. Business transacted at any special meeting of stockholders shall be limited to the purposes stated in the notice.

Section 4. Quorum.

The holders of a majority of the stock issued and outstanding and entitled to vote, present in person or represented by proxy, shall constitute a quorum at all meetings of the stockholders for the transaction of business, except as otherwise provided by statute or by the Certificate. If, however, such quorum shall not be present or represented at any meeting of the stockholders, the stockholders entitled to vote, present in person or represented by proxy, shall have power to

adjourn the meeting to a future date at which a quorum shall be present or represented. At such adjourned meeting at which a quorum shall be present or represented any business may be transacted which might have been transacted at the meeting as originally notified. Notice need not be given of the adjourned meeting if the time and place are announced at the meeting in which the adjournment occurs. If the adjournment is for more than thirty (30) days, or if after the adjournment a new record date is fixed for the adjourned meeting, a notice of the adjourned meeting shall be given to each stockholder of record entitled to vote at the meeting.

Section 5. Voting.

When a quorum is present at any meeting, the vote of the holders of a majority of the stock having voting power present in person or represented by proxy shall decide any question brought before such meeting, unless the question is one upon which by express provision of the statutes or of the Certificate, a different vote is required in which case such express provision shall govern and control the decision of such question. Unless otherwise provided in the Certificate or by statute, each stockholder shall at every meeting of the stockholders be entitled to one vote in person or by proxy for each share of the capital stock having voting power held by such stockholder, but no proxy shall be voted on after three years from its date, unless the proxy provides for a longer period. Every proxy shall be revocable by the stockholder executing it, except where an irrevocable proxy is permitted by statute.

Section 6. Written Consent.

Unless otherwise provided in the Certificate, any action required to be taken at any annual or special meeting of stockholders of the corporation, or any action which may be taken at any annual or special meeting of such stockholders, may be taken without a meeting, without prior notice and without a vote, if a consent in writing, setting forth the action so taken, shall be signed by the holders of outstanding stock having not less than the minimum number of votes that would be necessary to authorize or take such action at a meeting at which all shares entitled to vote thereon were present and voted. Prompt notice of the taking of the corporate action without a meeting by less than unanimous written consent shall be given to those stockholders who have not consented in writing and to the Secretary of the corporation. Any such consent shall be filed with the minutes of the corporation.

ARTICLE III

BOARD OF DIRECTORS

Section 1. Management and Number.

The property, business and affairs of the corporation shall be controlled and managed by a Board of Directors. The number of directors to constitute the first Board of Directors is one to three and such number may be increased or decreased by future action of the Board of Directors. The business of the corporation shall be managed by its Board of Directors, which may exercise all such powers of the corporation and do all such lawful acts and things as are not by statute or by the Certificate or by these bylaws directed or required to be exercised or done by the stockholders.

Section 2. Vacancies.

Vacancies and newly created directorships resulting from any increase in the authorized number of directors may be filled by a majority vote of the directors then in office, though less than a

quorum, or by a sole remaining director, and the directors so chosen shall hold office until the next annual election and until their successors are duly elected and shall qualify, unless sooner displaced. If there are no directors in office, then an election of directors may be held in the manner provided by statute. If, at the time of filling any vacancy or any newly created directorship, the directors then in office shall constitute less than a majority of the whole Board of Directors (as constituted immediately prior to any such increase), then the appropriate court of the State may, upon application of any stockholder or stockholders having at least ten (10%) percent of the total number of shares then outstanding having the right to vote for such directors, summarily order an election to be held to fill any such vacancies or newly created directorships or to replace directors chosen by the directors then in office.

Section 3. Locations.

The Board of Directors of the corporation may hold meetings, both regular and special, either within or without the State.

Section 4. First Meeting.

The first meeting of each newly elected Board of Directors shall be held at such time and place as shall be fixed by the vote of the stockholders at the annual meeting and no notice of such meeting shall be necessary to the newly elected directors in order legally to constitute the meeting, provided a quorum shall be present. In the event of the failure of the stockholders to fix the time or place of such first meeting of the newly elected Board of Directors, or in the event such meeting is not held at the time and place so fixed by the stockholders, the meeting may be held at such time and place as shall be specified in a notice given as hereinafter provided for special meetings of the Board of Directors, or as shall be specified in a written waiver signed by all of the directors.

Section 5. Regular Meetings.

Regular meetings of the Board of Directors may be held without notice at such time and at such place as shall from time to time be determined by the Board of Directors.

Section 6. Special Meetings.

Special meetings of the Board of Directors may be called by the President on two days' notice to each director, either personally or by mail or by telegram, setting forth the time, place and purpose of the meeting. Special meetings shall be called by the President or Secretary in like manner and on like notice on the written request of two directors.

Section 7. Quorum.

At all meetings of the Board of Directors, a majority of directors shall constitute a quorum for the transaction of business and the act of a majority of the directors present at any meeting at which there is a quorum shall be the act of the Board of Directors, except as may otherwise be specifically provided by statute or by the Certificate. If a quorum shall not be present at any meeting of the Board of Directors, the directors present may adjourn the meeting from time to time, without notice other than announcement at the meeting, until a quorum shall be present.

Section 8. Action by Consent.

Unless otherwise restricted by the Certificate, any action required or permitted to be taken at any meeting of the Board of Directors or of any committee thereof may be taken without a meeting, if all members of the Board of Directors or committee, as the case may be, consent thereto in

writing, and the writing or writings are filed with the minutes of proceedings of the Board of Directors or committee.

Section 9. Meetings by Telephone.

Unless otherwise restricted by the Certificate, members of the Board of Directors or of any committee thereof, may participate in a meeting of the Board of Directors or committee by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting by use of such equipment shall constitute presence in person at such meeting.

Section 10. Committees, Membership, Powers.

The Board of Directors may, by resolution passed by a majority of the whole Board of Directors, designate one or more committees, each committee to consist of one or more of the directors of the corporation. The Board of Directors may designate one or more directors as alternate members of any committee, who may replace any absent or disqualified member at any meeting of the committee. In the absence or disqualification of a member of a committee, the member or members thereof present at any meeting and not disqualified from voting, whether or not he, she or they constitute a quorum, may unanimously appoint another member of the Board of Directors to act at the meeting in the place of any such absent or disqualified member. Any such committee, to the extent provided in the resolution of the Board of Directors, shall have and may exercise all the powers and authority of the Board of Directors in the management of the business and affairs of the corporation, and may authorize the seal of the corporation to be affixed to all papers which may require it; but no such committee shall have the power or authority in reference to amending the Certificate; adopting an agreement of merger or consolidation; recommending to the stockholders the sale, lease or exchange of all or substantially all of the corporation's property and assets; recommending to the stockholders a dissolution of the corporation or a revocation of a dissolution; amending the bylaws of the corporation; or increasing or decreasing the membership of the Board of Directors; and, unless the resolution or the Certificate expressly so provide, no such committee shall have the power or authority to declare a dividend or to authorize the issuance of stock. Such committee or committees shall have such name or names as may be determined from time to time by resolution adopted by the Board of Directors.

Section 11. Committees, Minutes.

Each committee shall appoint a secretary of each meeting and keep regular minutes of its meetings and report the same to the Board of Directors.

Section 12. Compensation of Directors.

Unless otherwise restricted by the Certificate, the Board of Directors shall have the authority to fix the compensation of directors. The directors may be paid their expenses, if any, of attendance at each meeting of the Board of Directors and may be paid a fixed sum for attendance at each meeting of the Board of Directors and a stated salary as director. No such payment shall preclude any director from serving the corporation in any other capacity and receiving compensation therefor. Members of special or standing committees may be allowed like compensation for attending committee meetings.

ARTICLE IV

NOTICES

Section 1. Notices.

Whenever, under the provisions of the statutes or of the Certificate or of these bylaws, notice is required to be given to any director or stockholder, it shall not be construed to mean personal notice, but such notice may be given in writing, by mail, addressed to such director or stockholder at their address as it appears on the records of the corporation, with postage thereon prepaid, and such notice shall be deemed to be given at the time when the same shall be deposited in the United States mail. Notice to directors may also be given by telegram.

Section 2. Waivers.

Whenever any notice is required to be given under the provisions of the statutes or of the Certificate or of these bylaws, a waiver thereof in writing, signed by the person or persons entitled to said notice, whether before or after the time stated therein, shall be deemed equivalent thereto.

ARTICLE V

OFFICERS

Section 1. Destinations.

The officers of the corporation shall be chosen by the Board of Directors and shall be a Chairman of the Board of Directors (if one shall be elected by the Board of Directors), a President, a Vice President, a Secretary and a Treasurer. The Board of Directors may also choose additional Vice Presidents, and one or more Assistant Secretaries and Assistant Treasurers. Any number of offices may be held by the same person, unless applicable law, the Certificate or these bylaws otherwise provide.

Section 2. Term Removal.

The Board of Directors at its first meeting and after each annual meeting of stockholders shall choose a Chairman of the Board of Directors (if they so desire), a President, one or more Vice Presidents, a Secretary and a Treasurer. The Board of Directors may appoint such other officers and agents as it shall deem necessary who shall hold their offices for such terms and shall exercise such powers and perform such duties as shall be determined from time to time by the Board of Directors. The officers of the corporation shall hold office until their successors are chosen and qualify. Any officer elected or appointed by the Board of Directors may be removed at any time by the affirmative vote of a majority of the Board of Directors. Any vacancy occurring in any office of the corporation shall be filled by the Board of Directors.

Section 3. Salaries.

The salaries of all officers and agents of the corporation shall be fixed by the Board of Directors. Any payments made to an officer of the corporation as compensation, salary, commission, bonus, interest, or rent, or in reimbursement of entertainment or travel expense incurred by said officer, shall be, to the greatest extent practical, a deductible expense of the corporation for Federal income tax purposes.

Section 4. The Chairman of the Board of Directors.

The Chairman of the Board of Directors (if one shall be elected by the Board of Directors) shall preside at all meetings of the shareholders and at all meetings of the Board of Directors. The Chairman shall perform all the duties incident to the office of Chairman of the Board of Directors and such other duties as the Board of Directors may from time to time determine or as may be prescribed by these bylaws. In the absence of the President, the Chairman shall be the chief executive and administrative officer and acting President of the corporation.

Section 5. The President.

The President shall be the chief executive and administrative officer of the corporation, shall have general supervision of the business and finances of the corporation, shall see that all orders and resolutions of the Board of Directors are carried into effect and shall, in the absence of the Chairman of the Board of Directors, preside at all meetings of the shareholders and directors. The President may execute all bonds, deeds, mortgages, conveyances, contracts and other instruments, except in cases where the signing and execution thereof shall be expressly delegated by the Board of Directors or by these by-laws to some other officer or agent of the corporation, or shall be required by law otherwise to be signed or executed. The President shall have the power to appoint, determine the duties and fix the compensation of such agents and employees as in his judgment may be necessary or proper for the transaction of the business of the corporation. In general, the President shall perform all duties incident to the office of President and such other duties as may from time to time be assigned to him by the Board of Directors. The Board of Directors may confer like power on any other person or persons, except those that by statute are conferred exclusively on the President.

Section 6. The Vice Presidents.

The Vice Presidents shall perform such duties as shall be assigned to them and shall exercise such powers as may be granted to them by the Board of Directors or by the President of the corporation. In the absence of the President and the Chairman of the Board of Directors, the Vice Presidents, in order of their seniority, may perform the duties and exercise the powers of the President with the same force and effect as if performed by the President and shall generally assist the President and shall perform the duties and have the powers prescribed by the Board of Directors from time to time.

Section 7. The Secretary.

The Secretary shall attend all meetings of the Board of Directors and all meetings of the stockholders and record all the proceedings of the meetings of the corporation and of the Board of Directors in a book to be kept for that purpose and shall perform like duties for the standing committees when required. The Secretary shall give, or cause to be given, notice of all meetings of the stockholders and special meetings of the Board of Directors, and shall perform such other duties as may be prescribed by the Board of Directors or President, under whose supervision he or she shall be. The Secretary shall have custody of the corporate seal of the corporation and he or she, or an Assistant Secretary, shall have authority to affix the same to any instrument requiring it and when so affixed, it may be attested by his or her signature or by the signature of such Assistant Secretary. The Board of Directors may give general authority to any other officer to affix the seal of the corporation and to attest the affixing by his signature.

Section 8. Assistant Secretary.

The Assistant Secretary, or if there be more than one, the Assistant Secretaries in the order determined by the Board of Directors (or if there be no such determination, then in the order of their election), shall, in the absence of the Secretary or in the event of his or her inability or refusal to act, perform the duties and exercise the powers of the Secretary and shall perform such other duties and have such other powers as the Board of Directors may from time to time to prescribe.

Section 9. The Treasurer.

The Treasurer shall have the custody of the corporate funds and securities and shall keep full and accurate accounts of receipts and disbursements in books belonging to the corporation and shall deposit all moneys and other valuable effects in the name and to the credit of the corporation in such depositories as may be designated by the Board of Directors. The Treasurer shall disburse the funds of the corporation as may be ordered by the Board of Directors, taking proper vouchers for such disbursements, and shall render to the President and the Board of Directors, at its regular meetings, or when the Board of Directors so requires, an account of all his or her transactions as Treasurer and of the financial condition of the corporation.

Section 10. Assistant Treasurer.

The Assistant Treasurer, or if there shall be more than one, the Assistant Treasurers in the order determined by the Board of Directors (or if there be no such determination, then in the order of their election), shall, in the absence of the Treasurer or in the event of his or her inability or refusal to act, perform the duties and exercise the powers of the Treasurer and shall perform such other duties and have such other powers as the Board of Directors may from time to time prescribe.

ARTICLE VI

CERTIFICATES OF STOCK

Section 1. Certificates of Stock.

Every holder of stock in the corporation shall be entitled to have a certificate, signed by, or in the name of the corporation by the Chairman of the Board of Directors, or the President or a Vice President and the Treasurer or an Assistant Treasurer, or the Secretary or an Assistant Secretary of the corporation, certifying the number of shares owned by him or her in the corporation. Any or all of the signatures on the certificate may be a facsimile. In case any officer, transfer agent or registrar who has signed or whose facsimile signature has been placed upon a certificate shall have ceased to be such officer, transfer agent or registrar before such certificate is issued, it may be issued by the corporation with the same effect as if he or she were such officer, transfer agent or registrar at the date of issue.

Section 2. Lost Certificate.

The Board of Directors may direct a new certificate or certificates to be issued in place of any certificate or certificates theretofore issued by the corporation alleged to have been lost, stolen or destroyed, upon the making of an affidavit of that fact by the person claiming the certificate of stock to be lost, stolen or destroyed. When authorizing such issue of a new certificate or certificates, the Board of Directors may, in its discretion and as a condition precedent to the issuance thereof, require the owner of such lost, stolen or destroyed certificate or certificates, or his legal representative, to advertise the same in such manner as it shall require and/or to give the

corporation a bond in such sum as it may direct as indemnity against any claim that may be made against the corporation with respect to the certificate alleged to have been lost, stolen or destroyed.

Section 3. Transfers of Stock.

Upon surrender to the corporation or the transfer agent of the corporation of a certificate for shares duly endorsed or accompanied by proper evidence of succession, assignment, or authority to transfer, it shall be the duty of the corporation to issue a new certificate to the person entitled thereto, cancel the old certificate and record the transaction upon its books.

Section 4. Fixing Record Date.

In order that the corporation may determine the stockholders entitled to notice of or to vote at any meeting of stockholders or any adjournment thereof, or to express consent to corporate action in writing without a meeting, or entitled to receive payment of any dividend or other distribution or allotment of any rights, or entitled to exercise any rights in respect of any change, conversion or exchange of stock or for the purpose of any other lawful action, the Board of Directors may fix, in advance, a record date, which shall not be more than sixty (60) nor less than ten (10) days before the date of such meeting, nor more than sixty (60) days prior to any other action. A determination of stockholder of record entitled to notice of or to vote at a meeting of stockholders shall apply to any adjournment of the meeting; provided, however, that the Board of Directors may fix a new record date for the adjourned meeting.

Section 5. Registered Stockholders.

The corporation shall be entitled to recognize the exclusive right of a person registered on its books as the owner of shares to receive dividends, and to vote as such owner, and to hold liable for calls and assessments a person registered on its books as the owner of shares, and shall not be bound to recognize any equitable or other claim to or interest in such share or shares on the part of any other person, whether or not it shall have express or other notice thereof, except as otherwise provided by the laws of the State.

ARTICLE VII

GENERAL PROVISIONS

Section 1. Dividends.

Dividends upon the capital stock of the corporation, subject to the provisions of the Certificate, if any, may be declared by the Board of Directors at any regular or special meeting, pursuant to law. Dividends may be paid in cash, in property, or in shares of the capital stock, subject to the provisions of the Certificate.

Section 2. Reserves.

Before payment of any dividend, there may be set aside out of any funds of the corporation available for dividends such sum or sums as the directors from time to time, in their absolute discretion, think proper as a reserve or reserves for working capital, or for such other purpose as the directors shall think conducive to the interest of the corporation, and the directors may modify or abolish any such reserve in the manner in which it was created.

Section 3. Annual Statement.

The Board of Directors shall present at each annual meeting, and at any special meeting of the stockholders when called for by vote of the stockholders, a full and clear statement of the business and condition of the corporation.

Section 4. Checks and Deposits.

All checks or demands for money and notes of the corporation shall be signed by such officer or officers or such other person or persons as the Board of Directors may from time to time designate. All funds of the corporation not otherwise employed may be deposited to the credit of the corporation in such banks, trust companies or other depositories as the Board of Directors may from time to time select.

Section 5. Fiscal Year.

The fiscal year of the corporation shall be fixed by resolution of the Board of Directors.

Section 6. Seal.

The corporate seal shall have inscribed thereon the name of the corporation, the year of incorporation and the words "Corporate Seal ". The seal may be used by causing it or a facsimile thereof to be impressed or affixed or reproduced or otherwise.

ARTICLE VIII

AMENDMENTS

Section 1. Amendments.

These bylaws may be altered, amended or repealed or new bylaws may be adopted by the stockholders or by the Board of Directors, when such power is conferred upon the Board of Directors by the Certificate, at any regular meeting of the stockholders or of the Board of Directors or at any special meeting of the stockholders or of the Board of Directors if notice of such alteration, amendment, repeal or adoption of new bylaws be contained in the notice of such special meeting.

ARTICLE IX

INDEMNIFICATION AND INSURANCE

Section 1. Indemnification.

A. The corporation shall indemnify to the full extent authorized or permitted by the general corporation law of the State, as now in effect or as hereafter amended, any person made, or threatened to be made, a party to any threatened, pending or completed action, suit or proceeding (whether civil, criminal, administrative or investigative, including an action by or in the right of the corporation) by reason of the fact that he is or was a director, officer, employee or agent of the corporation or serves or served any other enterprise as such at the request of the corporation.

B. The foregoing right of indemnification shall not be deemed exclusive of any other rights to which such persons may be entitled apart from the Article IX. The foregoing right of indemnification shall continue as to a person who has ceased to be a director, officer, employee or agent and shall inure to the benefit of their heirs, executors and administrators of such a person.

Section 2. Insurance

The corporation may purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against him or her and incurred by him or her in any such capacity, or arising out of his or her status as such, whether or not the corporation would have the power to indemnify him or her against such liability under the provision of the general corporation law of the State.

END

CERTIFICATE OF MERGER
OF
GLOBAL E TUTOR, INC.

Pursuant to the provisions of the Delaware Corporation Code Annotated Sections 251(f), and 252, and the Nevada Revised Statutes Section 92A.200, the following Articles of Merger are executed for the purpose of merging Kilimanjaro Group.com Inc., a Nevada corporation (the "Disappearing Corporation"), with and into Global E Tutor, Inc., a Delaware corporation (the "Surviving Corporation").

1. The Agreement and Plan of Merger, dated May 23, 2000, was approved, adopted, certified, executed and acknowledged by the Disappearing Corporation and the Surviving Corporation in accordance with Chapter 92A of the Nevada Revised Statutes and Section 252 of Delaware Corporation Code Annotated.
2. On May 23, 2000, the Agreement and Plan of Merger was submitted and duly approved by a unanimous written consent of all of the shareholders of the Disappearing Corporation pursuant to Sections 78.32 and 92A.120(7) of the Nevada Statutes.
3. The Agreement and Plan of Merger was submitted to and unanimously approved by the Board of Directors of the Surviving Corporation pursuant to Section 252 of the Delaware Corporation Code on April 19, 2000.
4. Pursuant to Section 251(f) of the Delaware Corporation Code shareholder approval of the Surviving Corporation was not required.
5. The executed Agreement and Plan of Merger is on file at the principal executive offices of the Surviving Corporation located at 3340 Peachtree Road, Suite 1800, Atlanta, GA 30326. A copy of the Agreement and Plan of Merger will be furnished by the Surviving Corporation, on request and without cost, to any stockholder of the Disappearing Corporation or Surviving Corporation.
6. The Certificate of Incorporation of the Surviving Corporation, a Delaware corporation which is surviving the merger, shall be the Certificate of Incorporation of the surviving corporation.
7. Pursuant to the provision of Section 92A.190 of the Nevada Revised Statutes, the Surviving Corporation is deemed to have appointed the Secretary of State of the State of Nevada as its agent for service of process in a proceeding to enforce any obligation or the rights of dissenting shareholders of the Disappearing Corporation. The address where copies of process may be sent by the Secretary of State of the State of Nevada is as follows:

Odgen Murphy Wallace, P.L.L.C.
1601 Fifth Avenue, Suite 2100
Seattle, Washington 98101
Attn: James L. Vandenberg

[DWR#37323] [X] [2/6] [044.01] [009/1]

STATE OF DELAWARE
SECRETARY OF STATE
DIVISION OF CORPORATIONS
FILED 04:00 PM 05/25/2000
001267789 - 2505751

8. The authorized capital stock of the foreign Disappearing Corporation is as follows:

Class	Number of Shares	Par Value
Common Stock	25,000,000	\$0.001

Dated this 24th day of May, 2000.

GLOBAL E TUTOR, INC.



By: Thomas McMurray
Its: President

DIGITAL LAUNCH, INC.
CERTIFICATE OF AMENDMENT
TO
CERTIFICATE OF INCORPORATION

Digital Launch, Inc., a corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware.

DOES HEREBY CERTIFY:

1st: That by unanimous written consent of the Board of Directors of Digital Launch, Inc., a resolution was duly adopted setting forth a proposed amendment to the Certificate of Incorporation of said corporation, declaring said amendment to be advisable and proposing approval by the stockholders of said corporation for consideration thereof. The resolution setting forth the proposed amendment is as follows:

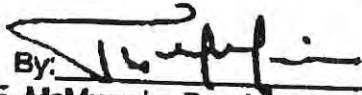
RESOLVED, that the Certificate of Incorporation of this corporation be amended by changing the FIRST article thereof so that, as amended, said Article shall read as set forth below:

FIRST: The name of this corporation shall be: Global e Tutor, Inc.

2nd: That thereafter, pursuant to resolution of its Board of Directors, a written approval by majority consent of the stockholders of said Corporation was duly received in accordance with the General Corporation law of the State of Delaware, by which consent the necessary number of shares as required by statute were voted in favor of the amendment.

3rd: That said amendment was duly adopted in accordance with the provisions of Section 242 of the General Corporation Law of the State of Delaware, and the necessary number of shares as required by statute were voted in favor of the amendment.

IN WITNESS WHEREOF, said Digital Launch, Inc., has caused this certificate to be signed by its President and its Secretary-Treasurer, this 2nd day of February, 2000.

By: 

Thomas E. McMurrain, President

By: 
Lara Stegman, Secretary

**CERTIFICATE OF AMENDMENT
OF
CERTIFICATE OF INCORPORATION
OF
VERONIQUE, INC.**

Pursuant to Section 242 of the
General Corporation Law of the State of Delaware

Veronique, Inc. (hereinafter called the "Corporation"), organized and existing under and by virtue of the General Corporation Law of the State of Delaware, does hereby certify as follows:


Acting by consent in lieu of a meeting, in accordance with the General Corporation Law of the State of Delaware, the Board of Directors of the Corporation adopted a resolution pursuant to Section 242 of the General Corporation Law of the State of Delaware setting forth a proposed amendment to the Certificate of Incorporation of the Corporation and declaring said amendment to be advisable. The stockholders of the Corporation entitled to vote on such amendment duly approved said proposed amendment by written consents in lieu of a meeting pursuant to Sections 242 and 228 of the General Corporation Law of the State of Delaware. The resolution setting forth the amendment is as follows:

RESOLVED, that the Board of Directors of the Corporation hereby approves, and recommends that the shareholders of the Corporation approve, the adoption of an amendment to the Certificate of Incorporation providing in its entirety as follows: That Article FIRST of the Certificate of Incorporation of the Corporation be and hereby is deleted and the following Article FIRST is inserted in lieu thereof:

FIRST: The name of the Corporation shall be: DIGITAL LAUNCH, INC.

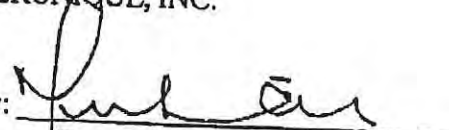
IN WITNESS WHEREOF, the Corporation has caused its corporate seal to be affixed hereto and this Certificate of Amendment to be signed by its President and attested to by its Secretary this 4th day of April, 1999.

ATTEST:


Philip J. Watrous
Secretary

[Corporate Seal]

VERONIQUE, INC.

By: 
Terrence O. McGrath
President

STATE OF DELAWARE
SECRETARY OF STATE
DIVISION OF CORPORATIONS
FILED 09:00 AM 04/13/1999
991145146 - 2505751

**CERTIFICATE OF AMENDMENT
OF
CERTIFICATE OF INCORPORATION
OF
VERONIQUE, INC.**

Pursuant to Section 242
of the General Corporation Law of the
State of Delaware

Veronique, Inc. (hereinafter called the "Corporation"), organized and existing under and by virtue of the General Corporation Law of the State of Delaware, does hereby certify as follows:

Acting by consent in lieu of a meeting, in accordance with the General Corporation Law of the State of Delaware, the Board of Directors of the Corporation adopted a resolution pursuant to Section 242 of the General Corporation Law of the State of Delaware setting forth amendments to the Certificate of Incorporation of the Corporation and declaring said amendments to be advisable. The stockholders of the Corporation duly approved said proposed amendments by written consent in accordance with Sections 228 and 242 of the General Corporation Law of the State of Delaware, and written notice of such consent has been given to all stockholders who have not consented in writing to said amendments. The resolution setting forth the amendment is as follows:

RESOLVED, that the Board of Directors of the Corporation hereby approves, and recommends that the shareholders of the Corporation approve the adoption of an amendment to the Certificate of Incorporation to delete Article FOURTH in its current form and insert in lieu thereof the following:

FOURTH: The total number of shares of all classes of stock which the Corporation shall have authority to issue is (i) Fifty Million (50,000,000) shares of Common Stock, \$.001 par value per share ("Common Stock") and (ii) Five Hundred Thousand (500,000) shares of Preferred Stock, \$.001 par value per share ("Preferred Stock").

The following is a statement of the designations, and the powers, privileges and rights, and the qualifications, limitations or restrictions in respect of each class of capital stock of the Corporation:

A. COMMON STOCK

1. General. The voting, dividend and liquidation rights of the holders of the Common Stock are subject to and qualified by the rights of the holders of the Preferred Stock of any series as may be designated by the Board of Directors upon any issuance of the Preferred Stock of any series.

2. Voting. The holders of the Common Stock are entitled to one vote for each share held at all meetings of stockholders (and written actions in lieu of meetings). There shall be no cumulative voting.

3. Dividends. Dividends may be declared and paid on the Common Stock from funds lawfully available therefor as and when determined by the Board of Directors and subject to any preferential dividend right of any then-outstanding Preferred Stock.

4. Liquidation. Upon the dissolution or liquidation of the Corporation, whether voluntary or involuntary, holders of Common Stock will be entitled to receive all assets of the Corporation available for distribution to its stockholders, subject to any preferential rights of any then outstanding Preferred Stock.

5. Designation of Classes. Notwithstanding anything to the contrary in this Article Fourth, the Board of Directors is authorized to issue from time to time one or more classes of Common Stock and, in connection with the creation of any such class, to determine and fix, by resolution adopted by the Board of Directors, such voting powers, full or limited, or no voting powers, and such designations, preferences and relative participating, optional or other special rights, and qualifications, limitations or restrictions thereof, including without limitation thereof, dividend rights, and conversion rights as shall be stated and expressed in such resolutions, all to the full extent now or hereafter permitted by the General Corporation Law of Delaware. The resolutions providing for issuance of any class of Common Stock may provide that such class shall be superior, or rank equally, or be junior to the Common Stock of any other class to the extent permitted by law. No vote of the holders of the Common Stock or the Preferred Stock shall be a prerequisite to the issuance of any shares of any class of the Common Stock authorized by and complying with the conditions of the Certificate of Incorporation, the right to have such vote being waived by all present and future holders of the capital stock of the Corporation.

B. PREFERRED STOCK

1. Issuance in Series. Preferred Stock may be issued from time to time in one or more series, each of such series to have such terms as stated or expressed herein and in the resolution or resolutions providing for the issue of such series adopted by the Board of Directors of the Corporation as hereinafter provided. Any shares of Preferred Stock which may be redeemed, purchased, or acquired by the Corporation may be reissued except as otherwise provided by law. Different series of Preferred Stock shall not be construed to constitute different classes of shares for the purposes of voting by classes unless expressly provided in the instrument designating the terms of any such series.

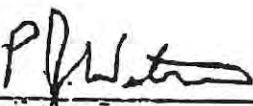
2. Designation of Series. The Board of Directors is authorized to issue from time to time one or more series of Preferred Stock and, in connection with the creation of any such series, to determine and fix, by resolution adopted by the Board of Directors, such voting powers, full or limited, or no voting powers, and such designations, preferences and relative participating, optional or other special rights, and qualifications, limitations or restrictions thereof, including without limitation thereof, dividend rights, conversion rights, redemption privileges, and liquidation preferences, as shall be stated and expressed in such resolutions, all to the full extent now or hereafter permitted by the General Corporation Law of Delaware. The resolutions providing for issuance of any series of Preferred Stock may provide that such series shall be superior, or rank equally, or be junior to the Preferred Stock of any other series to the extent permitted by law. No vote of the holders of the Common Stock or the Preferred Stock shall be a prerequisite to the issuance of any shares of any Series of the Preferred Stock authorized by and complying with the conditions of the Certificate of Incorporation, the right to have such vote being waived by all present and future holders of the capital stock of the Corporation.

3. Voting. Unless otherwise provided in the instrument designating a series of Preferred Stock, each holder of outstanding shares of Preferred Stock shall be entitled to the number of votes equal to the number of whole shares of Common Stock into which the shares of Preferred Stock held by such holder are convertible, at each meeting of stockholders of the Corporation (and written actions of stockholders in lieu of meetings) with respect to any and all matters presented to the stockholders of the Corporation for their action or consideration. Except as provided by law, by the provisions of this Certificate, or by the provisions establishing any series of Preferred Stock, holders of Preferred Stock shall vote together with the holders of Common Stock as a single class.

IN WITNESS WHEREOF, the Corporation has caused its corporate seal to be affixed hereto and this Certificate of Amendment to be signed by its President and attested to by its Secretary this 30 day of April, 1998.

ATTEST:

VERONIQUE, INC.



Secretary

By: 

President - Terrence O. McGrath

[Corporate Seal]

VERONIQUE, INC.

UNANIMOUS WRITTEN CONSENT OF DIRECTORS

WHEREAS, the directors of Veronique, Inc. (the "Corporation"), have determined that it would be in the best interest of the Corporation to merge its wholly-owned subsidiary, VI Sub, Inc., with and into the Corporation;

NOW, THEREFORE, BE IT

RESOLVED, that VI Sub, Inc., the Corporation's wholly-owned subsidiary, shall be merged with and into the Corporation, and all of the shares of capital stock of VI Sub, Inc. shall be canceled and all of the shares of capital stock of the Corporation shall be unaffected, and further on the terms set forth in the Certificate of Ownership and Merger attached hereto; and


FURTHER RESOLVED, that the officers of the Corporation be, and each of them is hereby, authorized by and on behalf of the Corporation, to make, execute and deliver a Certificate of Ownership and Merger and such other related agreements, certificates, instruments and documents as such officer or officers acting on behalf of the Corporation may approve in order to consummate the above-described merger, the execution of any of such further agreements, certificates, instruments or documents to be conclusive evidence of such approval; and

FURTHER RESOLVED, that the officers of the Corporation be, and each of them is hereby, authorized and directed to take such actions and to do all things which such officer or officers may deem necessary or appropriate to accomplish the above-described merger.

Executed this 15th day of September, 1997.



Stan Adler
Director



David L. Haselkom
Director



Terrence O. McGrath
Director

CERTIFICATE OF OWNERSHIP AND MERGER

MERGING

VI SUB, INC., A DELAWARE CORPORATION (Subsidiary)

WITH AND INTO

VERONIQUE, INC., A DELAWARE CORPORATION (Parent)

This is to certify that pursuant to the provisions of Section 253 of the Delaware General Corporation Law, Veronique, Inc., a Delaware corporation, as the surviving corporation, hereby adopts the following Certificate of Ownership and Merger:

FIRST: VI Sub, Inc., a Delaware corporation (the "Merging Corporation"), shall merge with and into Veronique, Inc., a Delaware corporation (the "Surviving Corporation").

SECOND: A resolution of the Board of Directors of the Surviving Corporation providing for the merger of the Merging Corporation with and into the Surviving Corporation on the terms described herein was duly approved and adopted on September 15, 1997, by unanimous written consent, a copy of which is attached hereto as Exhibit A. The Merging Corporation is a wholly-owned subsidiary of the Surviving Corporation. The Surviving Corporation is the corporation to survive the merger.

THIRD: Both the Surviving Corporation and the Merging Corporation are incorporated under the laws of the State of Delaware.

FOURTH: The Certificate of Incorporation and the Bylaws of the Surviving Corporation will not be amended as a result of the merger.

FIFTH: Upon the Effective Time, the Merging Corporation shall be merged into the Surviving Corporation; and, thereupon, the Surviving Corporation shall possess any and all purposes and powers of the Merging Corporation; and all leases, licenses, property, rights, privileges, and powers of whatever nature and description of the Merging Corporation shall be transferred to, vested in, and devolved upon the Surviving Corporation, without further act or deed, subject to all of the debts and obligations of the Merging Corporation. Each share of capital stock of the Merging Corporation shall be canceled at the Effective Time, without the necessity of any action on the part of the holder thereof. The issued and outstanding shares of capital stock of the Surviving Corporation shall remain outstanding after the Effective Time and shall not be affected in any way by the merger.

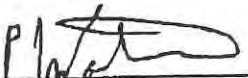
SIXTH: This Certificate of Ownership and Merger shall become effective as of the time and date on which it is accepted for filing by the Secretary of State of the State of Delaware (the "Effective Time").

IN WITNESS WHEREOF, each undersigned officer acknowledges this Certificate of Ownership and Merger to be the corporate act of the Surviving Corporation, and further, does make this certificate, hereby declaring and certifying that this is their act and deed and the facts herein stated are true, and accordingly the officers have hereunto duly executed this Certificate of Ownership and Merger on behalf of the Surviving Corporation this 15th day of September, 1997.

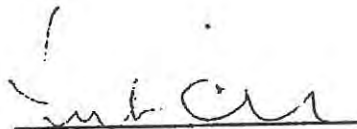
ATTEST:

VERONIQUE, INC.

(SEAL)


Secretary

By:


President

Terrence O. McGrath

CERTIFICATE OF AMENDMENT
OF
CERTIFICATE OF INCORPORATION
OF
ESSEX ENTERPRISES, INC.

Essex Enterprises, Inc., a corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware,

DOES HEREBY CERTIFY:

FIRST: That the Board of Directors of said corporation by the unanimous written consent of its members, filed with the minutes of the Board, adopted a resolution proposing and declaring advisable the following amendment to the Certificate of Incorporation of said corporation:

RESOLVED, that Article I of the Certificate of Incorporation of the Company shall be amended to read as follows: "The name of this corporation shall be Veronique, Inc."

SECOND: That in lieu of a meeting and vote of stockholders, the stockholders have given written consent to said amendment in accordance with the provisions of Section 228 of the General Law of the State of Delaware, and written notice of the adoption of the amendment has been given as provided in Section 228 of the General Corporation Law of the State of Delaware to every stockholder entitled to such notice.

THIRD: That the aforesaid amendment was duly adopted in accordance with the applicable provisions of Section 242 and 228 of the General Corporation Law of the State of Delaware.

IN WITNESS WHEREOF, said Essex Enterprises, Inc. has caused this certificate to be signed by Lynn Dixon, its President and its Secretary, this 9th day of December 1996.

Essex Enterprises, Inc.

By 
Lynn Dixon, President and Secretary

CERTIFICATE OF INCORPORATION
OF
ESSEX ENTERPRISES, INC.

FIRST. The name of this corporation shall be:

ESSEX ENTERPRISES, INC.

SECOND. Its registered office in the State of Delaware is to be located at 1013 Centre Road, in the City of Wilmington, County of New Castle and its registered agent at such address is CORPORATION SERVICE COMPANY.

THIRD. The purpose or purposes of the corporation shall be:

To engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of Delaware.

FOURTH. The total number of shares of stock which this corporation is authorized to issue is:

Fifty Million Five Hundred Thousand (50,500,000) shares of which Fifty Million (50,000,000) shares are with a par value of \$.001 each, amounting to Fifty Thousand Dollars (\$50,000.00) are Common Stock and Five Hundred Thousand (500,000) shares are with a par value of \$.001 each, amounting to Five Hundred Dollars (\$500.00) are Preferred Stock.


FIFTH. The name and address of the incorporator is as follows:

Debra M. Carl
Corporation Service Company
1013 Centre Road
Wilmington, DE 19805

SIXTH. The Board of Directors shall have the power to adopt, amend or repeal the by-laws.

SEVENTH. No director shall be personally liable to the Corporation or its stockholders for monetary damages for any breach of fiduciary duty by such director as a director. Notwithstanding the foregoing sentence, a director shall be liable to the extent provided by applicable law, (i) for breach of the director's duty of loyalty to the Corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) pursuant to Section 174 of the Delaware General Corporation Law or (iv) for any transaction from which the director derived an improper personal benefit. No amendment to or repeal of this Article Seventh shall apply to or have any effect on the liability or alleged liability of any director of the Corporation for or with respect to any acts or omissions of such director occurring prior to such amendment.

IN WITNESS WHEREOF, the undersigned, being the incorporator hereinbefore named, has executed, signed and acknowledged this certificate of incorporation this ninth day of May, A.D., 1995.



Debra M. Carll
Incorporator