**Corporation Name(s) & Document Number(s) (if known):**

1. Viking Osling

**NEW FILINGS**

- [X] Profit
- NonProfit
- Limited Liability
- Domestication
- Other

**AMENDMENTS**

- Amendment
- Resignation of R.A., Officer/Director
- Change of Registered Agent
- Dissolution/Withdrawal
- Merger

**OTHER FILINGS**

- Annual Report
- Fictitious Name
- Name Reservation

**REGISTRATION/QUALIFICATION**

- Foreign
- Limited Partnership
- Reinstatement
- Trademark
- Other

**Examiner's Initials**

- 7/14/98

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****122.50
****122.50
July 14, 1998

LAZARUS
MIAMI, FL

SUBJECT: VIKING USA INC.
Ref. Number: W98000015942

We have received your document for VIKING USA INC. However, the document has not been filed and is being returned for the following:

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity. Simply adding "of Florida" or "Florida" to the end of a name is not acceptable. Please select a new name and make the correction in all appropriate places. One or more words may be added to make the name distinguishable from the one presently on file.

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

If you have any questions concerning the filing of your document, please call (850) 487-6934.

Loria Poole
Corporate Specialist
Letter Number: 898A00037445

Division of Corporations - P.O. BOX 6327 -Tallahassee, Florida 32314
ARTICLES OF INCORPORATION
OF
WIKING INDUSTRIES INC.

The undersigned subscriber to these Articles of Incorporation, desiring to form a corporation under the laws of the State of Florida, do hereby accept all of the rights and privileges, benefits and obligations conferred and imposed by said laws and do hereby adopt the following Articles of Incorporation as the Charter of the Corporation hereby organized.

ARTICLE I
NAME

The name of the corporation shall be: WIKING INDUSTRIES INC.

ARTICLE II
DURATION

This corporation shall have perpetual existence, commencing upon the filing of these Articles of Incorporation with the Department of State, of the State of Florida.

ARTICLE III
PURPOSE AND POWERS

This corporation is organized for the purpose of engaging in all lawful business permitted to a corporation organized under the Florida General Law and the laws of the United States of America and shall have all the powers set forth in said laws.

ARTICLE IV
CAPITAL STOCK

The amount of Capital Stock authorized shall consist of: TWENTY FIVE THOUSAND (25,000) shares of common stock having a par value of ONE DOLLAR ($1.00) per share, payable in lawful money of the United States of America, or in other property, tangible or intangible, or in labor or services actually performed for the corporation at a just valuation to be fixed by the Board of Directors and the Shareholders of this corporation.

ARTICLE V
INITIAL CAPITAL

The amount of the capital with which the corporation shall begin business is no less than: FIVE HUNDRED ($500.00)
ARTICLE VI
INITIAL CORPORATE ADDRESS AND
INITIAL REGISTERED OFFICE AND AGENT

The initial street address of the corporation is:
25 S.E. 2 AVE STE. 410, MIAMI, FL. 33131.
The Street address of the initial registered office
of this corporation is: 25 S.E. 2 AVE STE. 410, MIAMI, FL.
33131.
The name of the initial Registered Agent of this
corporation at that address is: JOSE M. VEGA.

ARTICLE VII
INITIAL BOARD OF DIRECTORS

This corporation shall have TWO ( 2 ) Directors
initially. The number of Directors may be either increased or
decreased from time to time by action in accordance with the
provisions of the By-Laws.
The name and address of the initial Directors of this
corporation are: ANDRES CAIRATI AND ELENA DEL VALLE CIUTA
BOTH OF 25 S.E. 2 AVE STE. 410, MIAMI, FL. 33131.

ARTICLE VIII
INCORPORATOR

The name and address of the Incorporator of this
corporation is: JOSE M. VEGA, 25 S.E. 2 AVE STE. 410, MIAMI,
FL. 33131.

ARTICLE IX
INDEMNIFICATION

Every person now or hereafter serving as director,
officer or employee of the Corporation shall be indemnified
and held harmless by the Corporation from and against any and
all loss, cost, liability and expense that may be imposed upon
or incurred by him in connection with or resulting from any
claim, action, suit or proceeding, in which he may become
involved as a party or otherwise, by reason of his being or
having been a director, officer or employee of the
Corporation, whether or not he continues to be such at the
time such loss, cost, liability or expense shall have been
imposed or incurred, except with regard to matters as to which
any director, officer or employee shall be adjudged in any
claim, action, suit or proceeding to be liable for his own
gross negligence or willful misconduct in the performance of
duty.
ARTICLE X
AMENDMENT

Unless otherwise set forth herein, the corporation reserves the right, in accordance with the Florida General Corporation Law, to amend, alter, modify, or repeal any provision or provisions contained in these Articles of Incorporation, or any amendment hereto, and any right conferred upon the Shareholders is subject to these reservations.

IN WITNESS WHEREOF, the above named incorporator subscribed his name this JULY 9TH 1998.

JOSE M. VEGA
CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE
FOR THE SERVICE OF PROCESS WITHIN FLORIDA, NAMING
AGENT UPON WHOM PROCESS MAY BE SERVED.

Pursuant to the provisions of section 607.0501, Florida Statutes, the following is submitted: WIKING INDUSTRIES INC. desiring to organize or qualify under the laws of the State of Florida, with its principal place of business in MIAMI, State of Florida, has named: JOSE M. VEGA, whose address is: 25 S.E. 2 AVE STE. 410, MIAMI, FL. 33131, Agent to accept service of process within Florida.

Having been named as Register Agent to accept services of process for the above stated Corporation at the place designated in this certificate, I hereby accept the appointment as Registered Agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

JOSE M. VEGA

Date: JULY 9TH 1998