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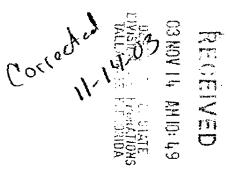


FLORIDA DEPARTMENT OF STATE Glenda E. Hood Secretary of State

November 10, 2003

HOLLAND & KNIGHT, LLP 315 SO. CALHOUN STREET TALLAHASSEE, FL

SUBJECT: B & TG, CORP. Ref. Number: W03000033275



We have received your document for B & TG, CORP.. 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.

Please select a new name and make the correction in all appropriate places. One or more major words may be added to make the name distinguishable from the one presently on file.

Adding "of Florida" or "Florida" to the end of a name is not acceptable.

The document number of the name conflict is V19974.

An effective date <u>may</u> be added to the Articles of Incorporation <u>if a 2004 date is needed</u>, otherwise the date of receipt will be the file date. <u>A separate article must be added to the Articles of Incorporation for the effective date.</u>

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) 245-6934.

Loria Poole Document Specialist New Filings Section

Letter Number: 903A00061146

ARTICLES OF INCORPORATION

OF

IDEOGRAMMA USA, CORP.

The undersigned, acting as incorporator of IDEOGRAMMA USA, CORI under the Florida Business Corporation Act, adopts the following Articles Incorporation.

ARTICLE I. NAME

The name of the corporation is IDEOGRAMMA USA, CORP. (the "Corporation").

ARTICLE II. ADDRESS

The mailing address of the Corporation is:

701 Brickell Ave., Suite 3000 Miami, Florida 33131

The business address of the Corporation is:

1504 Bay Road, #3209 Miami Beach, FL 33139

ARTICLE III. COMMENCEMENT OF EXISTENCE

The existence of the Corporation will commence on the date of filing of these Articles of Incorporation.

ARTICLE IV. PURPOSE

The Corporation is organized to engage in any activity or business permitted under the laws of the United States and Florida.

TALLAHASSEE, FLO

ARTICLE V. DIRECTORS

The name and address of the initial director of the Corporation is as follows:

Tommaso Galdi 1504 Bay Road, #3209 Miami Beach, FL 33139

ARTICLE VI. AUTHORIZED SHARES

The maximum number of shares that the Corporation is authorized to have outstanding at any time is 10,000 shares of common stock having \$.01 par value per share.

ARTICLE VII. INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of the Corporation is 701 Brickell Ave., Suite 3000, Miami, Florida 33131 and the name of the Corporation's initial registered agent at that address is Intrastate Registered Agent Corporation.

ARTICLE VIII. INCORPORATOR

The name and street address of the incorporator are:

Marco Ferri 701 Brickell Ave. Suite 3000 Miami, Florida 33131

ARTICLE IX. BYLAWS

The power to adopt, alter, amend or repeal bylaws shall be vested in the board of directors and the shareholders, except that the board of directors may not amend or repeal any bylaw adopted by the shareholders if the shareholders specifically provide that the bylaw is not subject to amendment or repeal by the directors.

The Corporation reserves the right to amend, alter, change, or repeal any provision in these Articles of Incorporation in the manner prescribed by law, and all rights conferred on shareholders are subject to this reservation.

The undersigned incorporator, for the purpose of forming a corporation under the laws of the State of Florida, has executed these Articles of Incorporation on the 13TH day of November, 2003.

Marco Ferri

Sole Incorporator

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN THIS STATE, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED.

Pursuant to Chapter 48.091, Florida Statutes, the following is submitted:

That IDEOGRAMMA USA, CORP. desiring to organize under the laws of the State of Florida with its initial registered office as indicated in the Articles of Incorporation at 701 Brickell Ave., Suite 3000, Miami, Florida 33131 has named Intrastate Registered Agent Corporation as its agent to accept service of process within this state.

ACKNOWLEDGMENT:

Having been named to accept service of process for the Corporation named above, at the place designated in this certificate, the undersigned agrees to act in that capacity, to comply with the provisions of the Florida Business Corporation Act, and is familiar with, and accepts, the obligations of that position.

Dated this 13th day of November 2003.

INTRASTATE REGISTERED AGENT CORPORATION

Name: Ronald Albert, Jr.

Title: Vice President

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