

ZACK
KOSNITZKY
PROFESSIONAL ASSOCIATION

BANK OF AMERICA TOWER
100 SOUTHEAST 2ND STREET
SUITE 2800
MIAMI, FLORIDA 33131-2144
TELEPHONE (305) 539-8400
FACSIMILE (305) 539-1307
E MAIL INFO@ZACKLAW.COM

JENNIFER G. ALTMAN
LAWRENCE V. ASHE
MICHAEL R. BAND
KEITH J. BLUM
ANDREW S. BRENNER
ORION G. CALLISON, III
ANTONIO C. CASTRO
PATRICIA KIMBALL FLETCHER
JOSEPH R. GIBSON
JOSEPH R. GOMEZ
DEBRA WEISS GOODSTONE
JOHN T. HOUGHIN

DOUGLAS KNISKERN
MICHAEL KOSNITZKY
STANLEY H. KUPERSTEIN
MARIA L. LUZIETTI
ROBERT A. MALLOW
MITCHELL W. MANDLER
ROSANNA MOLINARI
ROBERT W. PRINCE
PABLO S. QUESADA
H. STEPHEN RASH
JILL S. REITER
MARTIN W. WASSERMAN

BRUCE A. WEIL
RICHARD C. WOLFE
STEPHEN N. ZACK
OF COUNSEL
RICHARD J. BISCHOFF
ARTHUR H. COURSHON
MELVIN C. MORGENSTERN
STEVEN A. SCHULTZ
BYRON L. SPARBER
JOHN E. TOBER
SYDNEY S. TRAUM, P.A.

May 3, 2001

Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

800004139588--2
-05/07/01--01120--013
*****78.75 *****78.75

Re: ToiscaUSA, Inc.

Dear Sirs:

Enclosed is an original and one copy of the Articles of Incorporation of ToiscaUSA, Inc. along with a check in the amount of \$78.75 to cover the filing fee and the return of a file-stamped copy to the undersigned.

Kindest regards.

Very truly yours,

Steven A. Schultz

EFFECTIVE DATE
5-3-01

FILED
01 MAY -7 AM 10:41
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

SAS\bjc

Enclosures

H:\ATTYS\schulz\Freedman\LTR-DepartmentofState(ToiscaUSA).wpd

D. BROWN MAY 14 2001

Articles of Incorporation
of
ToiscaUSA, Inc.

EFFECTIVE DATE
5-3-01

FILED
01 MAY -7 AM 10:41
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned Incorporator hereby forms a corporation under the laws of the State of
Florida:

ARTICLE I. CORPORATE NAME

The name of this Corporation is:

ToiscaUSA, Inc.

ARTICLE II. MAILING ADDRESS OF CORPORATION

The mailing address of this Corporation is:

P.O. Box 668194
Miami, Florida 33166

ARTICLE III. CAPITAL STOCK

The aggregate number of shares of stock that this Corporation is authorized to issue and have outstanding at any one time is One Hundred Thousand (100,000) shares of common stock having a par value of \$.001 per share. The Board of Directors of this Corporation shall have the power to divide and issue the Common Stock into one or more series and to determine the limitation and relative rights of each such series, consistent with the laws of the State of Florida. Shares of one series may be issued as a share dividend in respect of shares of another series.

ARTICLE IV. COMMENCEMENT AND TERM OF EXISTENCE

This Corporation shall commence its corporate existence on May 3, 2001. This Corporation shall have perpetual existence.

ARTICLE V. INITIAL REGISTERED OFFICE AND REGISTERED AGENT

The street address of the initial registered office of this Corporation in the State of Florida and the Corporation's initial registered agent at that office shall be:

Steven A. Schultz, Esq.
100 S.E. 2nd Street
28th Floor
Miami, Florida 33131

ARTICLE VI. BOARD OF DIRECTORS

The number of directors may be increased or decreased from time to time as provided in the By-Laws, but shall never be less than one (1).

ARTICLE VII. INCORPORATOR

The name and street address of the person signing these Articles of Incorporation as the Incorporator is:

Steven A. Schultz, Esq.
100 S.E. 2nd Street
28th Floor
Miami, Florida 33131

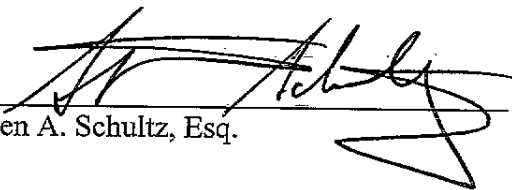
ARTICLE VIII. AMENDMENT

These Articles of Incorporation may be amended in the manner prescribed by law, except that upon the issuance of shares, every amendment must be approved by the Board of Directors of the Corporation before it is submitted to the shareholders of the Corporation for their approval.

ARTICLE IX. INDEMNIFICATION

Except as may otherwise be provided in the Bylaws of this Corporation, this Corporation shall indemnify its incorporators, officers and directors to the fullest extent permitted by law either now or hereafter in effect.

IN WITNESS WHEREOF, the undersigned, as the Incorporator, has executed the foregoing Articles of Incorporation as of May 3, 2001.



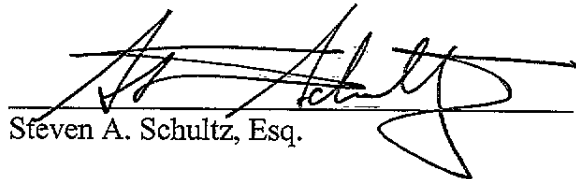
Steven A. Schultz, Esq.

**CERTIFICATE ACCEPTING DESIGNATION AS
AN AGENT UPON WHOM SERVICE OF PROCESS WITHIN
THIS STATE MAY BE SERVED**

FILED
01 MAY -7 AM 10:41
CLERK OF STATE
TALLAHASSEE, FLORIDA

The following is submitted pursuant to Sections 48.091 and 607.0501 of the Florida Statutes.

Having been appointed registered agent of ToiscaUSA, Inc., in its Articles of Incorporation, at the place designated in such Articles of Incorporation, the undersigned hereby agrees to act in this capacity and affirms that it is familiar with, and accepts, the obligations of such position.


Steven A. Schultz, Esq.

Dated: May 3, 2001

H:\ATTYS\schultz\Freedman\ArticlesofToiscaUSACorp.wpd