

**Electronic Articles of Incorporation
For**

P03000133806
FILED
November 17, 2003
Sec. Of State

FLIP USA INC

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

FLIP USA INC

Article II

The principal place of business address:

P.O.BOX 16706
WEST PALM BEACH, FL. 33416

The mailing address of the corporation is:

P.O.BOX 16706
WEST PALM BEACH, FL. 33416

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is:

100

Article V

The name and Florida street address of the registered agent is:

GUSTAVO G MORO
5819 DEWBERRY WAY
WEST PALM BEACH, FL. 33415

I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: GUSTAVO G. MORO

Article VI

The name and address of the incorporator is:

MARIA CRISTINA MORO
5819 DEWBERRY WAY
WEST PALM BEACH
FL 33415

Incorporator Signature: MARIA CRISTINA MORO

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
GUSTAVO G MORO
P.O.BOX 16706
WEST PALM BEACH, FL. 33416 US

Title: VP
MARIA C MORO
P.O.BOX 16706
WEST PALM BEACH, FL. 33416 US

Article VIII

The effective date for this corporation shall be:

01/01/2004