

**Electronic Articles of Incorporation
For**

**P03000138975
FILED
November 24, 2003
Sec. Of State**

FINE 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:

FINE USA, INC.

Article II

The principal place of business address:

87 S. WINTER PARK DRIVE
CASSELBERRY, FL. US 32707

The mailing address of the corporation is:

87 S. WINTER PARK DRIVE
CASSELBERRY, FL. US 32707

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:

1,000,000

Article V

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

PARK KENNETH
87 S. WINTER PARK DRIVE
CASSELBERRY, FL. 32707

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

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Registered Agent Signature: KENNETH PARK

Article VI

The name and address of the incorporator is:

JAE YONG KIM
87 S. WINTER PARK DRIVE
CASSELBERRY, FL 32707

Incorporator Signature: JAE YONG KIM

Article VII

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

Title: P, T
JAE Y KIM
87 S. WINTER PARK DRIVE
CASSELBERRY, FL. 32707 US

Title: VP,S
KENNETH PARK
87 S. WINTER PARK DRIVE
CASSELBERRY, FL. 32707 US

Title: D
JAE Y KIM
87 S. WINTER PARK DRIVE
CASSELBERRY, FL. 32707 US

Title: D
KENNETH PARK
87 S. WINTER PARK DRIVE
CASSELBERRY, FL. 32707 US