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To:

Division of Corporations
Fax Number : (850) 205-0381

From:

Account Name : CORPORATE CLEARANCE CORP.
Account Number : I20000000011
Phone : (718) 888-7773
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FLORIDA PROFIT CORPORATION OR P.A.

STEPS BAY SIDE, INC.

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ARTICLES OF INCORPORATION
OF

STEPS BAY SIDE, INC.

(In compliance with Chapter 607 and/or Chapter 621, F.S. (Profit))

ARTICLE I: The name of the corporation shall be

STEPS BAY SIDE, INC.

ARTICLE II: The principal place of business/mailling address is:

68 East Flagler Street, Miami, FL 33131

ARTICLE III: The purpose for which the corporation is organized is to operate a general business according to the general business purpose law.

ARTICLE IV: The number of shares of stock is 200 No Par Value.

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

**Hulusi Umit Gurbuz
68 East Flagler Street, Miami, FL 33131**

ARTICLE VI: The name and address of the Incorporator is:

**H. Don Ahn
27-51 Jackson Avenue, LIC, NY 11101**

.....
Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I am familiar with and accept the appointment as registered agent and agree to act in this capacity.

Hulusi Umit Gurbuz

Date: June 23, 2004

Hulusi Umit Gurbuz

H. Don Ahn

Date: June 23, 2004

H. Don Ahn, Incorporator