

**Electronic Articles of Incorporation
For**

P04000121954
FILED
August 24, 2004
Sec. Of State
jshivers

LACOSTE 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:

LACOSTE USA, INC.

Article II

The principal place of business address:

C/O JADE ASSOCIATES
100 NORTH BISCAYNE BLVD, SUITE 500
MIAMI, FL. 33132

The mailing address of the corporation is:

C/O JADE ASSOCIATES
100 NORTH BISCAYNE BLVD, SUITE 500
MIAMI, FL. 33132

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:

1000

Article V

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

GLENN M COOPER
1560 SAWGRASS CORPORATE PARKWAY
4TH FLOOR
SUNRISE, FL. 33323

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

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Registered Agent Signature: GLENN M. COOPER

Article VI

The name and address of the incorporator is:

GLENN M. COOPER
1560 SAWGRASS CORPORATE PARKWAY
4TH FLOOR
SUNRISE, FL 33323

Incorporator Signature: GLENN M. COOPER

Article VII

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

Title: PD
JEROME R PIN
AV RIO BRANCO, 20 ANDAR 8
RIO DE JANEIRO, RJ. 20090-000 BR

Title: T
OLIVIER SUREAU
100 NORTH BISCAYNE BLVD, SUITE 500
MIAMI, FL. 33132

Title: S
GLENN M COOPER
1560 SAWGRASS CORPORATE PARKWAY, 4TH FLOOR
SUNRISE, FL. 33323