

**Electronic Articles of Incorporation
For**

P11000002738
FILED
January 10, 2011
Sec. Of State
psmith

FINE GOLD REFINERY 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 GOLD REFINERY INC

Article II

The principal place of business address:

11709 S ORANGE BLOSSOM TRAIL
105
ORLANDO, FL. US 32837

The mailing address of the corporation is:

11709 S ORANGE BLOSSOM TRAIL
105
ORLANDO, FL. US 32837

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:

300

Article V

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

JOSE GOTERA JEWELRY INC
11709 S ORANGE BLOSSOM TRAIL
105
ORLANDO, FL. 32837

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

Registered Agent Signature: JOSE GOTERA JEWELRY INC

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Article VI

The name and address of the incorporator is:

RC TAX SERVICE
1068 E OSCEOLA PARKWAY

KISSIMMEE, FL 34744

Electronic Signature of Incorporator: RICARDO CAICEDO

I am the incorporator submitting these Articles of Incorporation and affirm that the facts stated herein are true. I am aware that false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S. I understand the requirement to file an annual report between January 1st and May 1st in the calendar year following formation of this corporation and every year thereafter to maintain "active" status.

Article VII

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

Title: P
JOSE GOTERA JEWELRY INC
11709 S ORANGE BLOSSOM TRL, SUITE 105
ORLANDO, FL. 32837 US

Title: VP
ANGEL SALAZAR
3015 FLORENCIA DR
KISSIMMEE, FL. 34744 US

Title: VP
EMILIA M DE SALAZAR
3015 FLORENCIA DR
KISSIMMEE, FL. 34744 US

Article VIII

The effective date for this corporation shall be:

01/07/2011