

M. TACHIBANA, C.P.A., P.A.

PA1000027300

MEMBER - AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS • FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

March 24, 1997

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

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-03/24/97-01130--010
****122.50 ****122.50

Enclosed please find Article of Incorporation for TAISHO AVENTURA BEACH, INC. and a check in the amount of \$122.50 for the filing of these articles. Please file these articles with an effective date of March 22, 1997.

Please file these articles and return the certified copy to me at my office:

M. Tachibana, C.P.A., P.A.
1000 Quayside Terr. #1608
Miami, FL 33138

Sincerely,



M. Tachibana, C.P.A.

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FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION
OF
TAISHO AVENTURA BEACH, INC.

The undersigned, for the purpose of forming a corporation under the Florida General Corporation Act, does hereby adopt the following Articles of Incorporation:

ARTICLE I - NAME

The name of this corporation is TAISHO AVENTURA BEACH, INC. The mailing address of the corporation is 11259 S.W. 90 Lane, Miami, Florida 33176.

ARTICLES II - PURPOSE

The purpose of the corporation is to engage in any lawful act or activity for which corporations may be organized under the laws of Florida and the United States.

ARTICLE III - DURATION

This corporation shall have perpetual existence commencing on the date of execution and acknowledgement of these Articles of Incorporation.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue 1000 shares of \$1.00 par value Common Stock which shall be designated "Common Shares".

ARTICLE V - PREEMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation of the same kind, class or series as that which she already holds, shall have the right to purchase her pro rate share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 11259 S.W. 90 Lane, Miami, Florida 33176 and the name of the initial registered agent of this corporation at this address is Shozo Tachibana.

ARTICLES VII - INITIAL BOARD OF DIRECTORS

This corporation shall have one director initially. The number of directors may be either increased or diminished from time to time by the bylaws but shall never be less than one. The name and address of the initial director of this corporation is:

Shozo Tachibana
11259 S.W. 90 Lane
Miami, Florida 331176

ARTICLE VIII - INCORPORATOR

The names and addresses of the persons signing these Articles of Incorporation are:

Shozo Tachibana
11259 S.W. 90 Lane
Miami, Florida 331176

ARTICLE IX - AMENDMENT

This corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, or any amendment hereto, and any right conferred upon the shareholders is subject to this reservation.

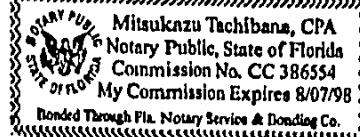
In witness whereof, the undersigned subscribed have executed these Articles of Incorporation on 22nd day of March, 1997.


Shozo Tachibana, Subscriber

State of Florida)
)
 ss
County of Dade)

Before me, a Notary Public authorized to take acknowledgements in the state and county set forth above, personally appeared Shozo Tachibana known to me and known by me to be the person who executed the foregoing Articles of Incorporation.

In Witness whereof, I have hereunto set my hand and affixed my official seal, in the state and county aforesaid, on this 22nd day of March 1997.


Notary Public
State of Florida

Mitsukazu Tachibana, CPA
Notary Public, State of Florida
Commission No. CC 386554
My Commission Expires 8/07/98
Bonded Through Fla. Notary Service & Bonding Co.

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE
SERVICE OF PROCESS WITHIN THIS STATE, NAMING AGENT UPON WHOM
PROCESS MAY BE SERVE

In pursuance of Chapter 48.091 Florida Statutes, the following is
submitted in compliance with said Act:

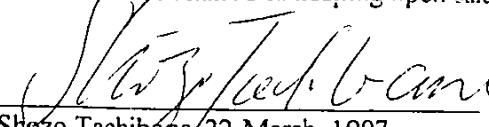
That TAISHO AVENTURA BEACH, INC. desiring to organize
under the laws of the State of Florida with its principal office as indicated in the Articles
of Incorporation at the city of Miami, County of Dade, State of Florida, has named Shozo
Tachibana located at 11259 S.W. 90 Lane, Miami Florida 33176 as its agent to accept
service of process within this state.


Shozo Tachibana, President

22 March, 1997

ACKNOWLEDGMENT:

Having been named to accept service of process for the above
stated corporation, at the place designated in this certificate, I hereby accept to act in this
capacity, and agree to comply with the provision of said Act relative to keeping open said
office.


Shozo Tachibana, 22 March, 1997

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

FILED