

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

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

March 10, 1997

P97000042380

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

Enclosed please find Article of Incorporation for SOGA GLASS^{Inc.} CO., LTD. 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 10, 1997.

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

*Called 5/5/97
to correct the name.*

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

500002114785--0
-03/17/97--01039--021
****122.50 ****122.50

Sincerely,

M. Tachibana, C.P.A.

*M. Tachibana gave
Auth by phone to (correction)
change the name & effective date.
5/12/97*

*Dmc
3/20/97*

FILED
97 MAY 13 PM 3:01
SECRETARY OF STATE
TALLAHASSEE, FLORIDA



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

March 20, 1997

M. TACHIBANA, C.P.A., P.A.
1000 QUAYSIDE TERRACE #1608
MIAMI, FL 33138

SUBJECT: SOGA GLASS CO., LTD
Ref. Number: W97000006568

We have received your document for SOGA GLASS CO., LTD and your check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity. Simply adding "of Florida" or "Florida" to the end of an entity name **DOES NOT** constitute a difference. Please select a new name and make the substitution in all appropriate places. One or more words may be added to make the name distinguishable from the one presently on file.

When the document is resubmitted, please return a copy of this letter to ensure that your document is properly handled.

If you have any questions about the availability of a particular name, please call (904) 488-9000.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (904) 487-6923.

Doris McDuffie
Corporate Specialist Supervisor

Letter Number: 497A00014289

ARTICLES OF INCORPORATION
OF
SOGA GLASS, INC.

FILED

97 MAY 13 PM 3: 01

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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 SOGA GLASS, INC. The mailing address of the corporation is 2315 N.W. 107th Ave., Suite 1M09, Miami, Florida 33172.

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 filing of these Articles of Incorporation.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue 1000 shares of \$150.00 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 he already holds, shall have the right to purchase his 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 2315 N.W. 107th Ave., Suite 1M09, Miami, Florida and the name of the initial registered agent of this corporation at this address is Kiyotaka Ohashi.

ARTICLES VII - INITIAL BOARD OF DIRECTORS

This corporation shall have three directors 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 directors of this corporation are:

Kazuyoshi Soga
7-21 Choei, Moriyama-ku
Nagoya, Japan

Shinji Soga
Sannou Mansion DAI 7 MEITO 102
1-217 Itakadai, Meito-ku
Nagoya, Japan

Shintaro Kato
2-23 Nishizato-cho, Meito-ku
Nagoya, Japan

ARTICLE VIII - INCORPORATOR

The name and address of the person signing these Articles of Incorporation is:

Kiyotaka Ohashi
2315 N.W. 107th Ave. Suite 1M09
Miami, Florida 33172

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.

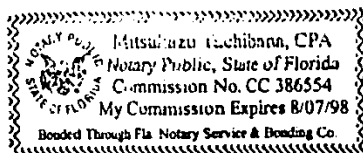
In witness whereof, the undersigned subscribed have executed these Articles of Incorporation on 10 day of March, 1997.



Kiyotaka Ohashi, 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 Kiyotaka Ohashi known to me and known by me to be the persons 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 10 day of March, 1997.





Notary Public
State of Florida

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

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

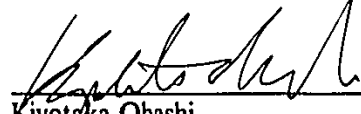
That Soga Glass, Inc. desiring to organize under the laws of the State of Florida with its principal office as indicated in the Articles of Incorporation at the city of Miami, County of Dade, State of Florida, has named Kiyotaka Ohashi located at 2315 N.W. 107th Ave., Suite 1M09, Miami, Florida 33172 as its agent to accept service of process within this state.


Nick Nishiwaki, President
10 March, 1997

FILED
91 MAY 19 PM 3:01
TALLAHASSEE, FLORIDA
CLERK OF THE STATE

ACKNOWLEDGEMENT:

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.


Kiyotaka Ohashi
10 March, 1997