

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

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

FILED

97 MAY 15 PM 2:31

RECEIVED
TALLAHASSEE, FLORIDA

April 18, 1997

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

5-13-97

Enclosed please find Articles of Incorporation for SUSHI MASA JAPANESE RESTAURANT, 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 MAY 13, 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

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-05/15/97--01114--014
****122.50 ****122.50

Sincerely,



M. Tachibana, C.P.A.

OK
5/18/97

ARTICLES OF INCORPORATION
OF
SUSHI MASA JAPANESE RESTAURANT, INC.

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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

S-13-97

The name of this corporation is SUSHI MASA JAPANESE RESTAURANT, INC. The mailing address of the corporation is 20329 Monteverdi Circle, Boca Raton, Florida 33498.

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 500 shares of \$1.00 par value Common Stock which shall be designated "Common Shares".

ARTICLE V - PREEMPTIVE RIGHTS

very 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 20329 Monteverdi Circle, Boca Raton, Florida 33498 and the name of the initial registered agent of this corporation at this address is Masayuki Funahashi.

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:

Masayuki Funahashi
20329 Monteverdi Circle
Boca Raton, Florida 33498

ARTICLE VIII - INCORPORATOR

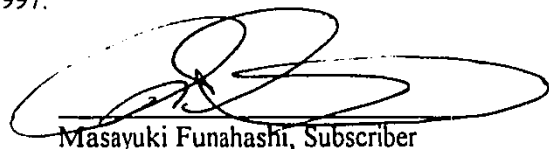
The name and address of the person signing these Articles of Incorporation is:

Masayuki Funahashi
20329 Monteverdi Circle
Boca Raton, Florida 33498

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 13 day of May, 1997.



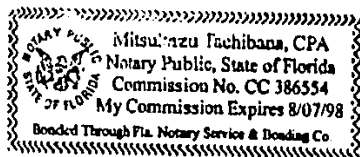
Masayuki Funahashi, Subscriber


State of Florida)
) ss
County of Dade)

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Before me, a Notary Public authorized to take acknowledgements in the state and county set forth above, personally appeared Masayuki Funahashi 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 13 day of MAY, 1997.

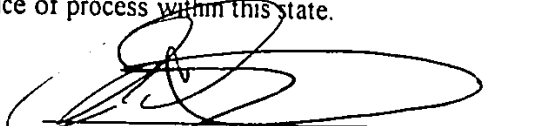



Notary Public
State of Florida

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

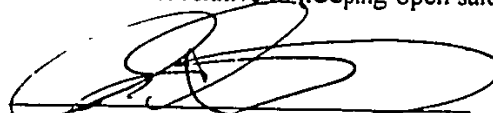
In pursuance of Chapter 48.091 Florida Statutes, the following is submitted in compliance with said Act:

That SUSHI MASA JAPANESE RESTAURANT, 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 Boca Raton, County of Palm Beach, State of Florida, has named Masayuki Funahashi located at 20329 Monteverdi Circle, Boca Raton, Florida 33498 as its agent to accept service of process within this state.


Masayuki Funahashi, President
13 MAY, 1997

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.


Masayuki Funahashi
13 MAY, 1997