

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

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

P980000047056

May 20, 1998

EFFECTIVE DATE
5-20-98

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

200002533342--6
-05/22/98--01059--010
*****122.50 ***122.50**

Enclosed please find Articles of Incorporation for WHOOPEE, 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 20, 1998.

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.

M. Tachibana, C.P.A.

FILED
98 MAY 22 AM 10:13
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

mc 5/27/98

EFFECTIVE DATE
5-20-98

ARTICLES OF INCORPORATION
OF
WHOOPEE, 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 Whoopee, Inc. The mailing address of the corporation is 10119 S.W. 72th Street, Miami, Florida 33173.

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 1,000 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 10119 S.W. 72th Street, Miami, Florida 33173 and the name of the initial registered agent of this Corporation at this address is Takahito Furuya.

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TALLAHASSEE, FLORIDA

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 names and addresses of the initial directors of this Corporation are:

Teijito Handa
1-7-3 Hirakawa - Cho
Chiyoda - Ku, Tokyo, Japan 102

Takahito Furuya
14218 S.W. 91 Street
Miami, Florida 33186

Yoshimichi Ohkawa
14629 S.W. 104th Street, Apt. #331
Miami, Florida 33188

ARTICLE VIII - INCORPORATOR

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

Teijito Handa
1-7-3 Hirakawa - Cho
Chiyoda - Ku, Tokyo, Japan 102

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.

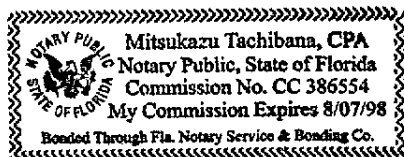
In witness whereof, the undersigned subscribed have executed these Articles of Incorporation on MAY 20, 1998.


Teijiro Handa, 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 Teijiro Honda 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 MAY 20, 1998.

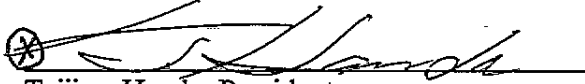



Notary Public
State of Florida

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 Whoopee, 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 Takahito Furuya, located at
10119 S.W. 72th Street, Miami, Florida 33173 as its agent to accept service of process
within this state.

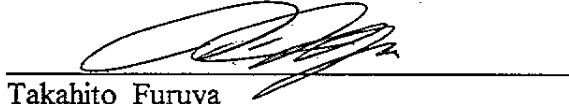


Tejiro Handa, President

MAY 20, 1998

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.



Takahito Furuya

MAY 20, 1998

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA