

The Certificate of Incorporation

of

KOREA PYONGYANG TRADING U.S.A. INC.

(Name of the Corporation)

Under Section 402 of
The Business Corporation Law

Filed by:
Corporate Clearance Co.
27-51 Jackson Avenue
LIC, NY 11101

CCC-A1

The Certificate of Incorporation
of

KOREA PYONGYANG TRADING U.S.A. INC.

(UNDER SECTION 402 of the Business Corporation Law)

The undersigned, being a natural person of at least 18 years of age and acting as the incorporator of the Corporation hereby being formed under the Business Corporation Law of the State of New York, DOES HEREBY CERTIFY THAT:

FIRST: The name of the Corporation shall be:

KOREA PYONGYANG TRADING U.S.A. INC.

SECOND: The Corporation is formed to engage in any lawful act or activity for which corporations may be organized under the Business Corporations Law. The Corporation is not formed to engage in any act or activity requiring the consent or approval of any state official, department, board, agency or other body.

THIRD: The Office of the Corporation is to be located in New York State and in the county of:

New York County

FOURTH: The aggregate number of shares of which the Corporation shall have authority to issue:

200 No Par Value

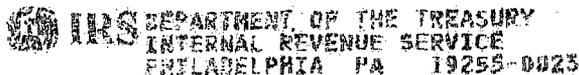
FIFTH: The Secretary of State of the State of New York hereby is designated as the agent of the Corporation upon whom process in any action or proceeding against the Corporation may be served. The post office address to which the Secretary of State shall mail a copy of any process against the Corporation, served upon the Secretary of State, is:

1270 Broadway, Suite 1003, New York, New York 10001

IN WITNESS WHEREOF, this Certificate has been subscribed on **March 26, 2004**, by the undersigned who affirms that the statements made herein are true under the penalties of perjury.

/s/ H. Don Ahn
H. Don Ahn, Incorporator
27-51 Jackson Avenue
LIC, NY 11101

CCC-A1



Date of this notice: 06-06-2004

Employer Identification Number:
41-2132081

Form: 99-4

Number of this notice: CP 575 6

KOREA PYANGYANG TRADING U S A INC
1270 BROADWAY RM 1003
NEW YORK NY 10001

For assistance you may call us at
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 41-2132081. This EIN will identify your business account, tax returns, and documents even if you have no employees. Please keep this notice in your permanent records.

When filing tax documents, please use the label IRS provided. If that isn't possible, you should use your EIN and complete name and address shown above on all federal tax forms, payments and related correspondence. If this information isn't correct, please correct it using the tear off stub from this notice. Return it to us so we can correct your account. If you use any variation of your name or EIN, it may cause a delay in processing and may result in incorrect information in your account. It also could cause you to be assigned more than one EIN.

Based on the information from you or your representative, you must file the following form(s) by the date shown next to it.

Form 1120

05/15/2005

If you have questions about the form(s) or the due date(s) shown, you can call us at 1-800-829-4933 or write to us at the address at the top of the first page of this letter. If you need help in determining what your tax year is, you can get Publication 538, Accounting Periods and Methods, at your local IRS office.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a determination of your tax classification, you may seek a private letter ruling from the IRS under the procedures set forth in Revenue Procedure 98-01, 1998-1 I.R.B.7 (or the superceding revenue procedure for the year at issue).