DECLARATION OF KI KIM

KI KIM, declares as follows:

The undersigned being warned that willful false statements and the like are punishable by fine or imprisonment, or both, under 18 U.S.C. §1001, and that such willful false statements and the like may jeopardize the validity of the application or document or any registration resulting there from, declares that the substitute specimen was in use in commerce at least as early as the filing date of the application; all statements made of his own knowledge are true; and all statements made on information and belief are believed to be true.

Dated: New York, New York March 22, 2007

ZOA, LTD.

By: Ki Kim, Presiden