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328 Neptune Ave. Brooklyn, NY 11235 USA

Tel: (718) 891-8900 Fax: (718) 891-6511

6 October 2004

To Whom It May Concern:

Re: SM CAPITAL HOLDINGS LLC

Please send us the Articles Of Correction For Florida LLC referenced above at address listed below:

Universal Accounting Systems, Inc. 328 Neptune Ave Brooklyn, NY 11235

Thank you, for yours cooperation.

Should you have any question please do not hesitate to call me at (718) 891-8900.

Sincerely.

Larissa Boyarsky,

Corporate Specialist

ARTICLES OF CORRECTION FOR FLORIDA OR FOREIGN LIMITED LIABILITY COMPANY

Pursuant to section 608.4115, F.S., this document is being submitted <u>within the required 30</u> <u>business days</u> to correct the <u>attached</u> articles of organization or application to transact business in Florida.

FIRST	-	The name of the limited liability company is: APITAL HOLDINGS LLC	ıĻ	*-
SECO1	<u>ND</u> :	The articles of organization or the application to transact business		
(CHI	<u>EÇK TI</u>	HE APPROPRIATE BOX AND COMPLETE THE APPLICABLE STA	TEMENT	
	Contains an incorrect statement. The incorrect statement, the reason the statement is incorrect, and the corrected statement are as follows: The name of the Limited Liability Company is: SM CAPITAL HOLDINGS LLC			
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,	<u>OR</u>			
		fectively signed. The manner in which the document was defectively ropriate correction is as follows:	signed and	
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Dated:	Octo	ber 6 / 2004	00T-7 	7
		Must	3	
		Signature of a member or authorized representative of a member		U
		Gennady Pomeranets	OF 26	
	-	Typed or printed name of signee		

\$25.00

\$30.00 (optional)

Filing Fee:

Certified Copy:

Electronic Articles of Organization For Florida Limited Liability Company

L04000072240 FILED 8:00 AM October 05, 2004 Sec. Of State mhodges

Article I

The name of the Limited Liability Company is:

JM CAPITAL HOLDINGS LLC

Article II

The street address of the principal office of the Limited Liability Company is: 2142 EL DORADO PKWY WEST CAPE CORAL, FL. 33914

The mailing address of the Limited Liability Company is: 328 NEPTLINE AVE

328 NEPTUNE AVE BROOKLYN, NY. 11235

Article III

The purpose for which this Limited Liability Company is organized is: ANY AND ALL LAWFUL BUSINESS.

Article IV

The name and Florida street address of the registered agent is:

RUSSELL NERSESOV 2142 EL DORADO PKWY WEST CAPE CORAL, FL. 33914

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Registered Agent Signature: RUSSELL NERSESOV

Article V

The name and address of managing members/managers are:

Title: MGRM RUSSELL NERSESOV 2142 EL DORADO PKWY WEST CAPE CORAL, FL. 33914

Article VI

The effective date for this Limited Liability Company shall be: 10/06/2004

Signature of member or an authorized representative of a member Signature: RUSSELL NERSESOV

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