TRANSMITTAL LETTER

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

SUBJECT: VM QUALITY SERVICES, CORPORATION

(Proposed corporate name)

600003386626---4 -09/08/00--01060--008 *****87.50 *****87.50

Enclosed please find an original and one (1) copy of the Articles of Incorporation for the above corporation and a check in the amount of \$87.50.

FROM:

ACCOUNTING PROFESSIONALS GROUP, INC.

6220 S. ORANGE BLOSSOM TRAIL, SUITE 142

ORLANDO, FLORIDA 32809

(407) 856-1906

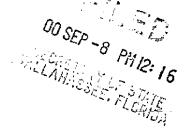
Note: Additional copy of Articles is needed only when certified copy is requested.

effective date 9-7-00

ARTICLES OF INCORPORATION

OF

VM QUALITY SERVICES, CORPORATION



ARTICLE I - NAME

The name of this Corporation is VM QUALITY SERVICES, CORPORATION initial address: 5840 Donnelly Circle, Orlando, Florida 32821.

ARTICLE II - DURATION

This Corporation shall have perpetual existence commencing on September 7, 2000.

ARTICLE III - PURPOSE

This Corporation may engage in any activity or business permitted under the laws of the United States and of the State of Florida.

ARTICLE IV - CAPITAL STOCK

This Corporation is authorized to issue 100 shares of Five (\$5.00) Dollar par value common stock, which shall be designated "Common Shares."

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The name and street address of the initial registered agent and office of this Corporation is Mariza Castro,
5840 Donnelly Circle, Orlando, Florida 32821.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This Corporation shall have Four (4) Directors, initially. The number of Director/s may be increased or diminished from time to time by the Bylaws but shall never be less than one (1). The names and addresses of the initial Directors of this Corporation are:

NAME	ADDRESS		
Valquiria Batalha	5840 Donnelly Circle Orlando, Florida 32821	7.0	_
Mariza Castro	5840 Donnelly Circle Orlando, Florida 32821	<u> </u>	
Rodrigo Martins _	5840 Donnelly Circle Orlando, Florida 32821	-ta t	
Rodrigo Calza	5840 Donnelly Circle Orlando, Florida 32821	e da. Talanta	-

ARTICLE VII - BYLAWS

The Bylaws of this Corporation may be adopted, altered, amended or repealed by either the Shareholders or Directors.

ARTICLE VIII - INDEMNIFICATION

This Corporation shall indemnify any Officer or Director, or any former Officer or Director, to the fullest extent permitted by law.

ARTICLE IX - 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 he already holds, shall have the right to purchase his prorata share thereof (as

nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE X - INCORPORATOR

The name and address of the person signing these Articles is Valquiria Batalha, 5840 Donnelly Circle, Orlando, Florida 32821.

ARTICLE XI - AMENDMENT

This Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, in accordance with the provisions of the Florida General Corporation Act.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this 7th day of September, 2000.

Valguiria Batalha, President

ACCEPTANCE BY REGISTERED AGENT

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN ARTICLE V OF THESE ARTICLES OF INCORPORATION, THE UNDERSIGNED HEREBY AGREES TO ACT IN THIS CAPACITY, AND FURTHER AGREES TO COMPLY WITH THE PROVISIONS OF ALL STATUES RELATIVE TO THE PROPER AND COMPLETE DISCHARGE OF ITS DUTIES,

DATED THIS 7th DAY OF September, 2000.

By Mariza Castro, Registered Agent To The Page 2

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STATE OF FLORIDA

ORANGE COUNTY

Before me, a Notary Public authorized in the State and County set forth above, personally appeared Valquiria Batalha, known to me and known by me to be the person who, as Incorporator of VM QUALITY SERVICES, CORPORATION, and she acknowledged before me that she executed those Articles of Incorporation.

Before me, a Notary Public authorized in the State and County set forth above, personally appeared Mariza Castro, known to me and known by me to be the person who, as Registered Agent of VM QUALITY SERVICES, CORPORATION, and accepts the obligations and duties of the position of Registered Agent.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the State and County aforesaid, this 7th, day of September, 2000.

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otary Public, State of Florida

My Commission Expires:

