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TRANSMITTAL LETTER

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

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-08/22/02--01030--006
*****87.50 *****87.50

SUBJECT: G & M NEW IDEA CORPORATION
(Proposed corporate name)

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

FILED
2002 AUG 22 PM 3:02
SECRETARY OF STATE
TALLAHASSEE FLORIDA

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

1
8/22/02

EFFECTIVE DATE

8/20/02

FILED

ARTICLES OF INCORPORATION
OF
G & M NEW IDEA CORPORATION

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TALLAHASSEE FLORIDA

ARTICLE I - NAME

The name of this Corporation is G & M NEW IDEA CORPORATION
initial address: 1225 S. Kirkman Rd. Apt.1138, Orlando, Florida 32811.

ARTICLE II - DURATION

This Corporation shall have perpetual existence commencing
on August 20, 2002.

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 Diva Cristina Ribeiro Salomao,
1225 S. Kirkman Rd. Apt.1138, Orlando, Florida 32811.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This Corporation shall have Three (3) 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:

<u>NAME</u>	<u>ADDRESS</u>
Paulo Dos Reis	4403 S. Kirkman Rd. Apt 203 Orlando, Florida 32811
Diva Cristina Ribeiro Salomao	1225 S. Kirkman Rd. Apt. 1138 Orlando, Florida 32811
Douglas B. Fonseca	1225 S. Kirkman Rd. Apt 1138 Orlando, Florida 32811

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The Bylaws of this Corporation may be adopted, altered, amended or repealed by either the Shareholders or Directors.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

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TALLAHASSEE FLORIDA

price at which it is offered to others.

ARTICLE X - INCORPORATOR

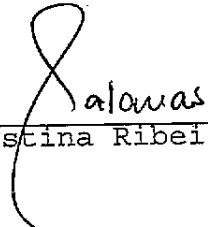
The name and address of the person signing these Articles is

Diva Cristina Ribeiro Salomao, 1225 S. Kirkman Rd, Apt. 1138, Orlando,
Florida 32811.

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 20th day of August, 2002.

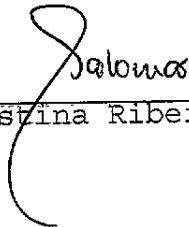

Diva Cristina Ribeiro Salomao, Secretary

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 STATUTES RELATIVE TO THE PROPER AND COMPLETE DISCHARGE OF ITS DUTIES,

DATED THIS 20th DAY OF August, 2002.

By


Diva Cristina Ribeiro Salomao, Registered

Agent

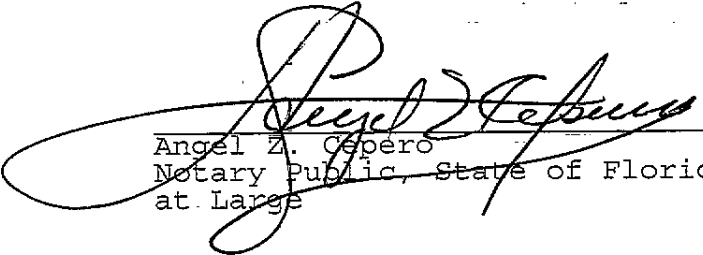
STATE OF FLORIDA

ORANGE COUNTY

Before me, a Notary Public authorized in the State and County set forth above, personally appeared Diva Cristina Ribeiro Salomao, known to me and known by me to be the person who, as Incorporator of G & M NEW IDEA 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 Diva Cristina Ribeiro Salomao, known to me and known by me to be the person who, as Registered Agent of G & M NEW IDEA 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 20th, day of August, 2002.


Angel Z. Cepero
Notary Public, State of Florida
at Large

My Commission Expires:

