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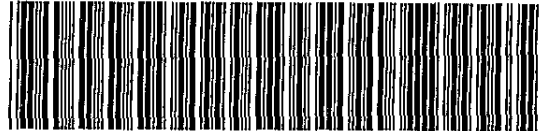
(Business Entity Name)

(Document Number)

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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FLORIDA DEPARTMENT OF STATE

Glenda E. Hood
Secretary of State

June 18, 2003

ACCOUNTING PROFESSIONALS GROUP, INC.
6220 S. ORANGE BLOSSOM TRAIL, SUITE 170
ORLANDO, FL 32809

SUBJECT: S & M CONSTRUCTION CORPORATION
Ref. Number: W03000017527

We have received your document for S & M CONSTRUCTION CORPORATION and your check(s) totaling \$87.50. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity.

Please select a new name and make the correction in all appropriate places. One or more major words may be added to make the name distinguishable from the one presently on file.

Adding "of Florida" or "Florida" to the end of a name is not acceptable.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6962.

Valerie Ingram
Document Specialist
New Filings Section

Letter Number: 203A00037616

TRANSMITTAL LETTER

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

SUBJECT: S.C.V. CONSTRUCTION INC.
(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 170
ORLANDO, FLORIDA 32809
(407) 856-1906

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

EFFECTIVE DATE
6-11-2003

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ARTICLES OF INCORPORATION
OF
S.C.V. CONSTRUCTION INC.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE I - NAME

The name of this Corporation is S.C.V. CONSTRUCTION INC.
initial address: 5176 Millenia Blvd. # 105, Orlando, Florida 32839.

ARTICLE II - DURATION

This Corporation shall have perpetual existence commencing
on June 11, 2003.

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 Rubens Celso Souto,
5176 Millenia Blvd. # 105, Orlando, Florida 32839.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

This Corporation shall have Two (2) 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>
Rubens Celso Souto	5176 Millenia Blvd. # 105 Orlando, Florida 32839
Edson O Costa	5176 Millenia Blvd. # 105 Orlando, Florida 32839

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.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLE X - INCORPORATOR

The name and address of the person signing these Articles is
Rubens Celso Souto, 5176 Millenia Blvd. # 105, Orlando, Florida 32839.

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 11th day of June, 2003.



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

DATED THIS 11th DAY OF June, 2003.

By 

Rubens Celso Souto, Registered Agent

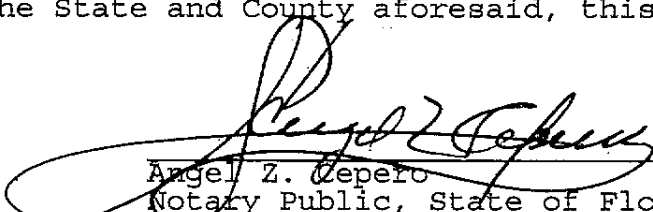
STATE OF FLORIDA

ORANGE COUNTY

Before me, a Notary Public authorized in the State and County set forth above, personally appeared Rubens Celso Souto, known to me and known by me to be the person who, as Incorporator of S.C.V. CONSTRUCTION INC., and he acknowledged before me that he executed those Articles of Incorporation.

Before me, a Notary Public authorized in the State and County set forth above, personally appeared Rubens Celso Souto, known to me and known by me to be the person who, as Registered Agent of S.C.V. CONSTRUCTION INC., 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 11th, day of June, 2003.


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

My Commission Expires:



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TALLAHASSEE, FLORIDA