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TALLAHASSEE, FLORIDA
03 JUL 14, PM 4:40

TRANSMITTAL LETTER

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

SUBJECT: M&J TILE SERVICES 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.*

ARTICLES OF INCORPORATION
OF
M&J TILE SERVICES INC.

FILED STATE
SECRETARY OF FLORIDA
TALLAHASSEE
03 JUL 14 PM 4:40

ARTICLE I - NAME

The name of this Corporation is M&J TILE SERVICES INC.
initial address: 4621 GATE PLACE, ORLANDO, FL 32811.

ARTICLE II - DURATION

This Corporation shall have perpetual existence commencing
on 07 14, 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 Dollars (\$500.00) 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 Marcio Campos Peixoto,
4621 Gate Place, Orlando, FL 32811.

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>
Waldir Peixoto Junior	4621 Gate Place Orlando, FL 32811
Marcio Campos Peixoto	4621 Gate Place Orlando, FL 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The Bylaws of this Corporation may be adopted, altered, amended or repealed by either the Shareholders or Directors.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

price at which it is offered to others.

ARTICLE X - INCORPORATOR

The name and address of the person signing these Articles is
Waldir Peixoto Junior, 4621 Gate Place, Orlando, FL 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 14th day of July, 2003.

Waldir Peixoto Junior
Waldir Peixoto Junior, 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 14th DAY OF July, 2003.

By Marcio Campos Peixoto
Marcio Campos Peixoto, Registered Agent

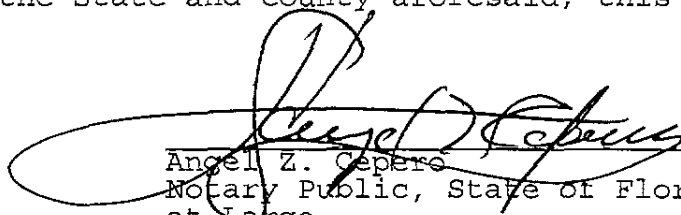
STATE OF FLORIDA

ORANGE COUNTY

Before me, a Notary Public authorized in the State and County set forth above, personally appeared Waldir Peixoto Junior, known to me and known by me to be the person who, as Incorporator of M&J TILE SERVICES 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 Marcio Campos Peixoto, known to me and known by me to be the person who, as Registered Agent of M&J TILE SERVICES 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 14th, day of July, 2003.


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

My Commission Expires:



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