



ARTICLES OF INCORPORATION

100

THE FEDERAL ACCOUNTING GROUP, INC.

ARTICLE I - Name:

The name of this corporation is FEDERAL ACCOUNTING GROUP, INC.

ARTICLE II - Nature of Business:

This corporation may engage in any activity of business permitted under the laws of the United States of America and in this State.

ARTICLE III - Capital Stock:

The maximum number of shares of stock that this corporation is authorized to issue is one hundred (100) shares of common stock, of the par value of \$1.00.

Authorized shares of stock may be paid for in cash, in services, or property, as may be determined by the Board of Directors of this corporation in any regular or special meeting.

ARTICLE IV - Term of Existence:

This corporation shall have perpetual existence.

ARTICLE V - Initial Registered Office and Agent:

The street address of the initial registered office of this corporation is:

72700 N.W. 12th Street, Suite 7501 Miami, FL 33126-5199 and the name of the initial

registered agent of this corporation at the address is: Michael J. Lee, Esq.

ARTICULO VI - Finalidad de la Corporación:

Esta corporación shall have stated purposes initially. The number of directors may be either increase or diminish and their term of office by law, statute shall have no less than one. The names and addresses of the initial directors of this corporation are:

- Milton Al Adahdo
- Ru Coronel/Aérea 28
- Central Postal, Aegpa 155, Brazil 0090-0041
  
- Enrique H. Alvarez
- Ru Amadorhan 1551, 5da. J. Pso. Jpta. A.
- Buenos Aires, Argentina 1256

All of the said directors are of full legal

ARTICULO VII - Initial Officers:

The names and addresses of the officers are as follows:

- PRESIDENT:** Milton Al Adahdo  
Ru Coronel/Aérea 28  
Central Postal, Aegpa 155, Brazil 0090-0041
  
- TREASURER:** Enrique H. Alvarez  
Ru Amadorhan 1551, 5da. J. Pso. Jpta. A.  
Buenos Aires, Argentina 1256
  
- SECRETARY:** Enrique H. Alvarez  
Ru Amadorhan 1551, 5da. J. Pso. Jpta. A.  
Buenos Aires, Argentina 1256

ARTICLE III - Miscellaneous

The name and address of the person giving the articles is:

Milton A. Adachloc  
1 Rua Coronel Wenceslau  
Centro, Petropolis, RJ, Brazil 09000-004

ARTICLE IV - Distribution

The name and address of each stock subscriber, and the number of shares of stock which each agrees to take, and the amount subscribed or to be paid thereon, are as follows:

NAME	ADDRESS	SHARES
Milton A. Adachloc	Rua Coronel Wenceslau 281 Centro, Petropolis, RJ, Brazil 09000-004	500 Shares \$500.00
L. Enrique #1.1 Suarez	Rua Coronel Wenceslau 155, 160, Petropolis, RJ, Brazil Bairro de Santa Cecilia 14105	500 Shares \$500.00

ARTICLE V - Effect of this

The articles of incorporation shall be effective immediately upon approval of the Secretary of State, State of California.

ARTICLE VI - Initial Board of Directors

This corporation shall have no directors initially. The number of directors may be later increased or diminished by the affirmative vote of a majority of the shareholders. The names and addresses of the initial directors shall be as follows:

- William A. McEwen  
 1000 Central Avenue, 281  
 Central Point, Oregon 97331
- Eriniga H. Brown  
 1000 Amos Lane, 551, 5th Floor, Portland, OR  
 97208

All of the said directors are of full age.

ARTICLE VII - Initial Officers

The names and addresses of the officers are as follows:

- PRESIDENT:** William A. McEwen  
 1000 Central Avenue, 281  
 Central Point, Oregon 97331
- TREASURER:** Eriniga H. Brown  
 1000 Amos Lane, 551, 5th Floor, Portland, OR  
 97208
- SECRETARY:** Eriniga H. Brown  
 1000 Amos Lane, 551, 5th Floor, Portland, OR  
 97208

ARTIGO 10 - Incorporação:

Para nome e endereço de três pessoas signatárias de lei:

Milton A. Machado  
 Rua Coronel Vicente 231  
 Santos, Estado de São Paulo, Brasil 09030-044.

ARTIGO 11 - Distribuição:

Para nome e endereço de azoístas stock distribuidores e número de shares de stock de cada um e a quantidade e o preço de cada share distribuído de acordo com o seguinte:

NAME	ADDRESS	SHARES
Milton A. Machado	Rua Coronel Vicente 231 Santos, Estado de São Paulo, Brasil 09030-044.	5000 Shares \$ 500,000
Ednilda de F. Moraes	Rua Amadori 1551, São Paulo, Estado de São Paulo Banco Anísio de Aguiar 15205	5000 Shares \$ 500,000

ARTIGO 12 - Emissão de ações:

These Articles of Incorporation shall be effective immediately upon approval of the Secretary of the State of Florida.

ARTICLE XI - Amendment

These Articles of Incorporation may be amended or altered in any manner provided by law. Any amendments shall be approved by the Board of Directors, or by the stockholders, and approved by the stockholders acting by a majority of the stock certificate for vote at a meeting unless a different method is specified in the articles of incorporation or in the bylaws.

ARTICLE XII - Principal Office or Offices

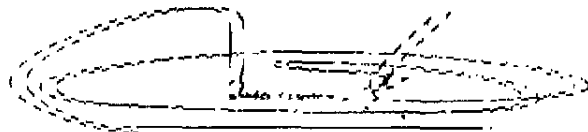
The principal place of business or mailing address of this corporation is

42437 NW 71<sup>st</sup> Ave., Suite 204  
Miami, FL 33173

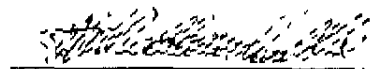
ARTICLE III - Registrar Agent Acceptance

Having been named as a registrant agent to accept service of process for the above estate of  
corporation the place designated in this certificate, hereby accept the appointment as registrant  
agent and agree to act in this capacity, if further appointed or comply with the provisions of this statute  
relating to the proper and complete performance of my duties and I am familiar with and accept the  
obligations for my position as registrant agent.

IN WITNESS WHEREOF, I do hereby declare and certify that the above is true and correct to the best of my  
knowledge and belief, this 14th day of July, 2004.



REGISTRANT AGENT



AGENT

FILED  
JUL 14 2004  
CLERK OF COURT  
COURT HOUSE  
100 N. 3rd St.  
MILWAUKEE, WI 53233