

ARTICLES OF INCORPORATION

10

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 33126-5926 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 or resolution of the shareholders. The names and addresses of the initial directors of this corporation are:

Milton Al Adahdo
Ruta Comercio/Aérea 281
Ciudad Páez, Aegpa, 351, Barrios 00004041

Enrique H. Gómez
Ruta Aeronáutica 1551, Pda. P. Pta. M.
Barridos Aires, Argentina 14256

All of the said directors are of full legal

ARTICULO VII - Oficina Central:

The names and addresses of the officers are as follows:

PRESIDENT: Milton Al Adahdo
Ruta Comercio/Aérea 281
Ciudad Páez, Aegpa, 351, Barrios 00004041

TREASURER: Enrique H. Gómez
Ruta Aeronáutica 1551, Pda. P. Pta. M.
Barridos Aires, Argentina 14256

SECRETARY: Enrique H. Gómez
Ruta Aeronáutica 1551, Pda. P. Pta. M.
Barridos Aires, Argentina 14256

ARTICLE III - Miscellaneous

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

Milton A. Adachloc
1 Rua Comercio Street 23
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 Comercio Street 23 Centro, Petropolis, RJ, Brazil 09000-004	500 Shares \$500.00
L. Enrique #1.1 Suarez	Rua Comercio 155, 16x, P.O. Box 1 Buenos Aires, Argentina 14105	500 Shares \$500.00

ARTICLE V - Effective Date

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 Board of Directors, or by the stockholders, at a meeting called for that purpose. The names and addresses of the initial directors shall be as follows:

- William A. McEwen
 1000 Central Avenue, 281
 Central Point, Oregon 97331, Phone: (503) 263-4141
- Eriniga H. Brown
 1000 Amos Lane, 551, 5th Floor, Portland, OR
 97208, Phone: (503) 263-4141

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, Phone: (503) 263-4141
- TREASURER:** Eriniga H. Brown
 1000 Amos Lane, 551, 5th Floor, Portland, OR
 97208, Phone: (503) 263-4141
- SECRETARY:** Eriniga H. Brown
 1000 Amos Lane, 551, 5th Floor, Portland, OR
 97208, Phone: (503) 263-4141

ARTIGO 10 - J. Incorporação:

Para nome e endereço de três pessoas signatárias de lei:

Milton A. Machado
Rua Coronel Vicente 231
Barro Preto, Minas Gerais, RE, Brasil 09038-044.

ARTIGO 11 - Distribuição:

Para nome e endereço de azo de ações distribuídas, e número de ações de cada uma delas, e o valor de cada uma delas, e o valor de cada uma delas, e o valor de cada uma delas.

NAME	ADDRESS	SHARES
Milton A. Machado	Rua Coronel Vicente 231 Barro Preto, Minas Gerais, RE, Brasil 09038-044.	5000 Shares \$ 500.000
Edna de F. Moraes	Rua Amadori 1551, São Paulo, SP, Brasil Banco de Minas Gerais 1205	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 - Amendments

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' meeting by a majority of the stock certificate for vote at that time. It is the intent of the stockholders sign as witnesses attached in manifesting their intention to amend and amend to these articles of Incorporation to read:

ARTICLE XII - Principal Place of Business

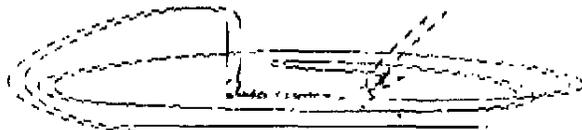
The principal place of business of this corporation is

42437 NW 71st Ave., Suite 204
Miami, FL 33173

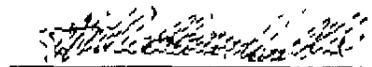
ARTICLE III - Registered Agent Acceptance

Having been named as a registered agent to accept service of process for the above named corporation in the place designated in this certificate, I hereby accept the appointment as registered agent and agree not act in this capacity, if I find it necessary to comply with the provisions of this statute relating to the proper and complete performance of my duties and I bear responsibility while not accepting obligations for my position as registered agent.

IN WITNESS WHEREOF, I do hereby sign and seal this certificate in the County of _____
incorporated this _____ day of _____, 2004



REGISTERED AGENT



REGISTERED AGENT

FILED
COUNTY OF
STATE OF
2004