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Law Offices Maurcen Healey Kennon, P.H.

Maureen Healey Kennon, P.A.

Jeanna B. Carroll

TOWN EXECUTIVE CENTER
6100 GLADES ROAD, SUITE 210
Boom Raton, Fooder 33434

TELEPHONE (561) 482-5622 Fax (561) 482-3432

March 7, 2005

Department of State
Division of Corporations
Corporate Filings
Post Office Box 6327
Tallahassee, Florida 32314

Re: STEVAL CONSULTING, INC.

Ladies and Gentlemen:

Enclosed are an original and one copy of the Articles of Incorporation of STEVAL CONSULTING, INC. and a check in the amount of \$78.75 payable to the State of Florida. Kindly accept the enclosed for filing.

Please return a certified copy of the Articles of Incorporation to the undersigned at your convenience in the enclosed a self-addressed stamped envelope.

Thank you for your cooperation in this matter. If you have any questions, please feel free to call.

Sincerely,

eanna B. Carroll

BC/

Enclosures

cc: Maureen Healey Kennon, Esq.

anna B. Carroll

Mr. Steven Nakash

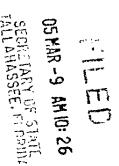
ARTICLES OF INCORPORATION OF STEVAL CONSULTING, INC.

ARTICLE I NAME

The name of this corporation shall be: STEVAL CONSULTING, INC.

ARTICLE II TERM OF EXISTENCE

This corporation shall exist perpetually.



ARTICLE III PURPOSE

This corporation is organized for the purpose of transacting any or all lawful business.

ARTICLE IV CAPITAL STOCK

This corporation is authorized to issue 100 shares of common stock. This class of stock shall have unlimited voting rights and be entitled to receive the net assets of the corporation upon its dissolution.

ARTICLE V PRINCIPAL OFFICE

The street address of the principal office of this corporation is:

866 NE 78th Street Boca Raton, FL 33487

ARTICLE VI DIRECTORS

This corporation shall have one director initially. The number of directors may be either increased or diminished from time to time by the By-Laws but shall never be less than one. The name and address of the initial Director of this corporation is:

Steven M. Nakash 866 NE 78th Street Boca Raton, FL 33487

ARTICLE VII INITIAL REGISTERED OFFICE AND AGENT

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

Maureen Healey Kennon 6100 Glades Road, Suite #210, Boca Raton, FL 33434

ARTICLE VIII INCORPORATOR

The name and address of the person signing these articles is:

Steven M. Nakash 866 NE 78th Street Boca Raton, FL 33487

ARTICLE IX AMENDMENTS

These Articles of Incorporation may be amended in the manner provided by law. Every amendment shall be approved by the Board of Directors, proposed to them by the shareholders and approved at a shareholders' meeting by at least a majority of the stock entitled to vote, unless all of

the directors and all of the shareholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

STEVEN M. NAKASH

ACCEPTANCE OF REGISTERED AGENT

Having been named to accept service of process for the above-stated corporation, STEVAL CONSULTING, INC., at the place designated in the foregoing Articles of Incorporation, I hereby agree to act in that capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties.

DATED this day of march, 2005.

Maureen Healey Kennon, Registered Agent