

**Electronic Articles of Incorporation
For**

P06000065848
FILED
May 09, 2006
Sec. Of State
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S & P (USA) INC.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

S & P (USA) INC.

Article II

The principal place of business address:

1520 SW 100 TERRACE
DAVIE, FL. 33324

The mailing address of the corporation is:

1520 SW 100 TERRACE
DAVIE, FL. 33324

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is:

2000 SHARES ISSUED @ .01 PAR VALUE

Article V

The name and Florida street address of the registered agent is:

ANTHONY TRISTRAM
1520 SW 100 TERRACE
DAVIE, FL. 33324

I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: ANTHONY TRISTRAM

Article VI

The name and address of the incorporator is:

KERRY WALSH
INCORPORATETIME.COM, INC.
35-37 CARLETON AVE., SUITE 200
ISLIP TERRACE, NY 11752

Incorporator Signature: KERRY WALSH

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
ANTHONY TRISTRAM
1520 SW 100 TERRACE
DAVIE, FL. 33324

Title: D
SHIRLEY TRISTRAM
1520 SW 100 TERRACE
DAVIE, FL. 33324