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ARTICLES OF INCORPORATION OF

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The undersigned, for the purpose of forming a corporation under the Florida General Corporation Act, does hereby adopt the following Articles of Incorporation:

ARTICLE I: NAME

The name of the corporation is SMS and Company Inc.

The principal place of business of this corporation shall be: 9 SW 13th Street, Ft. Lauderdale, FL 33315.

ARTICLE II: DURATION

The existence of the Corporation shall commence with the filing of these Articles. The duration of the Corporation is perpetual.

ARTICLE III: PURPOSE

The Corporation may engage in any activities or business permitted under the laws of the United States and the State of Florida. The purpose is Yacht Management.

ARTICLE IV: CAPITAL STOCK

The total number of shares of capital stock authorized by the Corporation will be One Thousand (1000) shares having a par value of one dollar (\$1.00) per share. Each of the said shares of stock will entitle the holder thereof to one (1) vote at any meeting of the stockholders.

ARTICLE V: INITIAL REGISTERED OFFICER & AGENT

The initial registered agent and officer of the Corporation will be Tom Andrews 9 SW 13th Street, Fort Lauderdale, FL 33315, from time to time the Corporation may move the principal office to any other address.

ARTICLE VI: INITIAL BOARD OF DIRECTORS

The Corporation will have one director initially. The number of directors may be either increased or diminished from time to time by the by-laws. The name and address of the person who is to serve as a member of the initial Board of Directors is:

President: Steve Steinberg 9 SW 13th Street Ft Lauderdale, FL 33315

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ARTICLE VI1: INCORPORATOR

The name and address of the incorporator of these Articles of Incorporation is Tom Andrews, 9 SW 13th Street, Fort Lauderdale, FL 33315

ARTICLE VIII: AMENDMENTS

The corporation reserves the right to amend or repeal any provisions of these Articles of Incorporation, or any amendments hereto, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation on this 21st day of September 2009.

INCORPORATOR

CERTIFICATE OF ACCEPTANCE AS REGISTERED AGENT

Pursuant to Chapter 48.091, Florida Statutes, the following is submitted: SMS and Company Inc. desiring to organize under the laws of the State of Florida, with its principal office as indicated in the Articles of Incorporation has named Tom Andrews as its registered agent to accept service of process within this State.

ACKNOWLEDGEMENT.

Having been named as registered agent of process for the above corporation, at the place designated in this certificate, I hereby agree to act in this capacity, and agree to comply with the provisions of said Act.

REGISTERED AGENT