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To:

Division of Corporations
Fax Number : (850) 205-0383

From:

Account Name : COURT ACCESS CENTERS OF AMERICA
Account Number : 075350000541
Phone : (813) 875-1333
Fax Number : (813) 875-2703

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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FLORIDA/FOREIGN LIMITED LIABILITY CO.

Spruce Hill Financial, LLC

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| Certificate of Status | 1 |
| Certified Copy | 0 |
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Audit #H07000110614

**ARTICLES OF ORGANIZATION FOR FLORIDA
LIMITED LIABILITY COMPANY**

ARTICLE I

Name and Address

The name of this Limited Liability Company is:

Spruce Hill Financial, LLC

The mailing address and street address of the Limited Liability Company are:

**4867 Spruce Street
Cass City, MI 48726**

ARTICLE II

Term of Existence

This Limited Liability Company shall have perpetual existence, commencing upon the date of filing of these Articles with the Florida Department of State.

ARTICLE III

Purpose and Powers

This Limited Liability Company is organized for the purpose of transacting any and all lawful business for which a Limited Liability Company may be organized under the laws of the State of Florida.

ARTICLE IV

Powers

The Limited Liability Company shall have the powers granted to a Limited Liability Company under the laws of the State of Florida.

This form was prepared with the assistance of CourtAccess Centers of America, Inc., a non-lawyer located at 3249 W Cypress St., Suite C. Tampa, FL 33607, (813)-875-1333.

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ARTICLE V

Initial Registered Office and Agent

The street address of the initial registered office of this Limited Liability Company is:

**3249 W. Cypress Street, Ste. C
Tampa, FL 33607**

and the name of its registered agent at such address is:

CourtAccess Centers of America, Inc.

ARTICLE VI

Management

This Limited Liability Company shall have One Manager(s) or Managing Member(s).

The name and address of Manager(s) or Managing Member(s) are:

Name and Address

**Jonathan MacGown, Managing Member
4867 Spruce Street
Cass City, MI 48726**

Dated: Tuesday, April 24, 2007


Jonathan MacGown

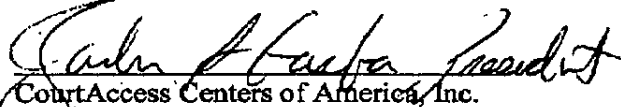
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ACCEPTANCE BY REGISTERED AGENT

Having been named as Registered Agent and to accept service of process for the above stated Limited Liability Company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Date: April 24, 2007


 CourtAccess Centers of America, Inc.

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