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SECRETARY OF STATE
TALLAHASSEE, FLORIDA



FLORIDA DEPARTMENT OF STATE

Glenda E. Hood
Secretary of State

March 18, 2005

Spirit of America Inc.
838 Dodecanese Blvd.
Tarpon Springs, FL 34689

SUBJECT: SPIRIT OF AMERICA INC.
Ref. Number: P01000056330

We have received your document for SPIRIT OF AMERICA INC. . However, the enclosed document has not been filed and is being returned to you for the following reason(s):

The fee to file articles of dissolution or a certificate of withdrawal is \$35. Certified copies are optional and are \$8.75 for the first 8 pages of the document, and \$1 for each additional page, not to exceed \$52.50.

Please return a copy of this letter along with your document to ensure proper handling.

If you have any questions concerning this matter, please either respond in writing or call (850) 245-6901.

Susan Payne
Senior Section Administrator

Letter Number: 105A00018876

ARTICLES OF DISSOLUTION

Pursuant to section 607.1403, Florida Statutes, this Florida profit corporation submits the following articles of dissolution:

FIRST: The name of the corporation is: Spirit of America Inc.

SECOND: The date dissolution was authorized: 7/31/04

THIRD: Adoption of Dissolution (CHECK ONE)

☒ Dissolution was approved by the shareholders. The number of votes cast for dissolution was sufficient for approval.

☐ Dissolution was approved by vote of the shareholders through voting groups.

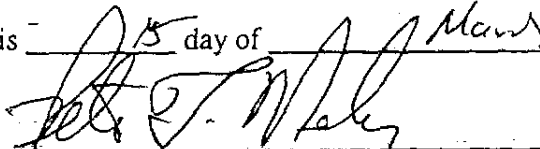
The following statement must be separately provided for each voting group entitled to vote separately on the plan to dissolve:

The number of votes cast for dissolution was sufficient for approval by

(voting group)

Signed this 15 day of March, 2005

Signature


(By the Chairman or Vice Chairman of the Board, President, or other officer)

Peter F. Nehr
(Typed or printed name)

President
(Title)

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