

PO2000048790

EURO-AMERICAN FINANCIAL SERVICES, INC.

JAMES W. AMBURN, President
1505 S.E. 40th Street, Suite C
Cape Coral, Florida 33904

Telephone (941) 549-9499
Fax (941) 549-5133
e-mail jamburn@Euro-American.com

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*****78.75 *****78.75

Division of Corporations

P.O. Box 6327
Tallahassee, FL 32314

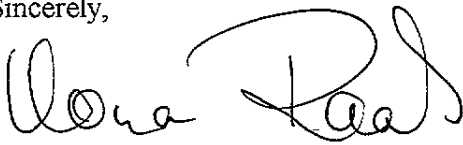
April 22, 2002

To Whom It May Concern:

Attached you find a check with \$78.75 for the filing fees together with the corporate resolutions for a new formed company.

Whenever there are any questions, please do not hesitate to contact us at any time.

Sincerely,



Ilona Raab

Euro-American Financial Services, Inc.

FILED
02 APR 29 AM 11:47
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

gys/b

**ARTICLES OF INCORPORATION
OF**

SPIETO, INC.

FILED
02 APR 29 AM 11:47
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, James W. Amburn, files in the Office of the Secretary of State of the State of Florida, for the purpose of forming a corporation for profit, in accordance with the laws of the State of Florida, these Articles of Incorporation, as by law provided.

I.

NAME:

The name of this Corporation shall be: **SPIETO , INC.**

II.

BUSINESS:

The general nature of the business and business to be transacted are as follows:

To transact any and all lawful business for which corporations may be incorporated under the laws of the State of Florida of the United States.

Without in any way limiting any of the objects and powers of the Corporation, it is expressly declared and provided that the Corporation, to carry on its business, or for the purpose of accomplishing any of the objects hereinabove mentioned, shall have the power to make and perform contracts of any kind and description, to do any and all other acts and things, and to exercise any and all other powers, either as principal, agent or broker, conferred by the laws of the State of Florida upon corporations formed under the laws of said State, and which now or hereafter may be authorized by law.

III.

SHARES:

The authorized capital stock of this Corporation shall consist of 100 shares of common stock, at \$10.00 par value per share.

IV.

EXISTENCE:

The corporation shall have perpetual existence.

V.

PRINCIPAL OFFICE AND REGISTERED AGENT:

The street address of the Corporation's initial principal office is 1505 SE 40th Street, Suite C, Cape Coral, FL 33904, the mailing address is 1505 SE 40th Street, Suite C, Cape Coral, FL 33904.

The initial registered agent for the Corporation is James W. Amburn, located at 1505 SE 40th Street, Suite C, Cape Coral, FL 33904.

VI.

DIRECTORS:

The Corporation shall have not less than 2 Directors, as provided by the By-Laws. Directors shall hold office for one year, or until their successors have been duly elected and qualified. The initial director is:

Anton Spiegelsberger, Pfarrer-Birnkammer-Strasse 20, D-83059 Kolbermoor/Germany

VII.

INCORPORATOR:

The name and address of the initial incorporator of the Corporation is as follows:

James W. Amburn, 1505 SE 40th Street, Suite C, Cape Coral, FL 33904.

VIII.

GENERAL PROVISIONS:

(a) The private property of the stockholders shall not be subject to the payment of any corporate debts to any extent whatsoever.

(b) Subject to the provisions and conditions of this Article, the Corporation shall have full power and lawful authority to accept property, labor and services in payment for shares of its Capital stock in lieu of cash, at a just valuation to be fixed by its Board of Directors.

(c) A director of the Corporation may transact business, borrow, lend, or otherwise deal or contract with the Corporation to the full extent and subject only to limitations and provisions of the laws of the State of Florida and the laws of the United States.

(d) The Corporation shall indemnify each director and officer of the Corporation against all or any portion of any expenses reasonably incurred by him in connection with or arising out of any action, suit or proceeding in which he may be involved, by reason of his being or having been an officer or director of the Corporation (whether or not he continues to be an officer or director at the time of incurring such expenses), to the full extent permitted by and subject only to the limitations and provisions of the laws of the State of Florida and laws of the United States.

SUBSCRIBED at Cape Coral, Florida, this 16th day of April, 2002.

[Handwritten Signature]

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

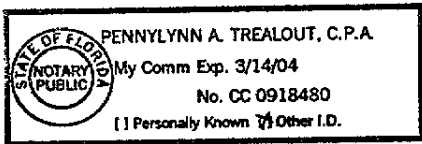
STATE OF FLORIDA)
COUNTY OF LEE)

I HEREBY CERTIFY that on this 16th day of April, 2002, before me, an officer duly qualified to take acknowledgments, personally appeared James W. Amburn who is personally known to me, and who executed the foregoing instrument, acknowledged before me that she executed the same, and who did not take an oath.

My Commission Expires:
March 14, 2004

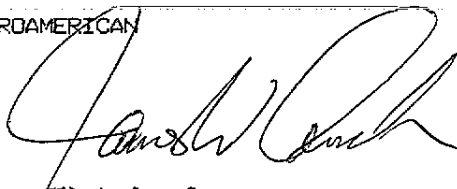
[Handwritten Signature]

Pennylynn A. Trealout
Notary Public, State of Florida
Commission No.: CC0918480



ACKNOWLEDGEMENT

Having been named to accept service of process for the above-stated Corporation at the place designated within the Certificate, the undersigned hereby accepts to act in this capacity and agrees to comply with the provisions of Chapter 48.091, Florida Statutes.

A handwritten signature in black ink, appearing to read "James W. Amburn". The signature is fluid and cursive, with a large initial "J" and "A".

[James W. Amburn]