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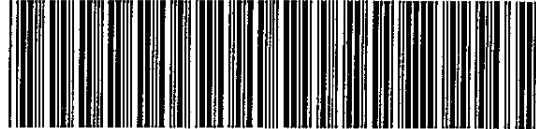
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**FRANK PRIEST
1624 HARBOR DRIVE
MERRITT ISLAND, FLORIDA 32952**

JANUARY 5, 2004

Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

Re: Incorporation of SPIRIT ADJUSTING SOLUTIONS, INC.

Please find enclosed a check payable to Florida Department of State, in the sum of \$122.50, an original and a copy of the Articles of Incorporation of SPIRIT ADJUSTING SOLUTIONS, INC. Please act on these articles and return a certified copy to:

**FRANK PRIEST
1624 HARBOR DRIVE
MERRITT ISLAND, FLORIDA 32952**

Thank you for your assistance in this matter.

Very truly,


FRANK PRIEST

ARTICLES OF INCORPORATION
OF
SPIRIT ADJUSTING SOLUTIONS, INC.

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida.

ARTICLE I, NAME

The name of the corporation shall be SPIRIT ADJUSTING SOLUTIONS, INC.

ARTICLE II, NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE III, CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1,000 shares of common stock having \$1.00 par value per share.

ARTICLE IV, REGISTERED AGENT

The address of the initial registered office of the corporation shall be 1624 HARBOR DRIVE, MERRITT ISLAND, FLORIDA 32952, and the name of the initial registered agent of the corporation at that address is FRANK PRIEST.

ARTICLE V, TERM OF EXISTANCE

This corporation is to exist perpetually.

ARTICLE VI, DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation. This corporation shall have one Director, initially. The name and address of the initial member of the Board of Directors is FRANK PRIEST, 1624 HARBOR DRIVE, MERRITT ISLAND, FLORIDA 32952.

ARTICLE VII, INCORPORATOR

The name and address of the incorporator to these Articles of Incorporation is FRANK PRIEST, 1624 HARBOR DRIVE, MERRITT ISLAND, FLORIDA 32952.

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ARTICLE VIII, CORPORATION ADDRESS

The Corporation's initial business address is 1624 HARBOR DRIVE, MERRITT ISLAND, FLORIDA 32952.

The undersigned incorporator has executed these Articles of Incorporation on JANUARY 5, 2004.

Frank Priest
INCORPORATOR, FRANK PRIEST

**ACCEPTANCE OF REGISTERED AGENT DESIGNATED
IN ARTICLES OF INCORPORATION**

FRANK PRIEST, an individual, having been designated as the Registered Agent in the above and foregoing Articles, is familiar with and accepts the obligation of the position of Registered Agent under Section 607.0505, Florida Statutes.

Frank Priest
REGISTERED AGENT, FRANK PRIEST

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