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Victoria Elliot
ATTORNEY AT LAW
132 Sands Point Drive
Tierra Verde, Florida 33715

Telephone : 727 865 1865
Telecopier : 208 988 3912

September 15, 2004

Florida Department of State
Division of Corporations
Corporate Filings
PO Box 6327
Tallahassee, FL 32314

Ladies and Gentlemen:

I enclose two copies of Articles of Incorporation for Panacea Services, Inc. together with two copies of a Certificate of Designation for the Registered Agent for such corporation. I include a check for \$70 to cover the filing fees for the Articles as well as the Designation of Registered Agent. Kindly return a file stamped copy of these documents to the undersigned at the address noted above. Thank you.

Sincerely,



Victoria Elliot

**ARTICLES OF INCORPORATION OF
PANACEA SERVICES, INC.**

The undersigned, acting as incorporator of a Florida corporation under the Florida Business Corporation Act, Chapter 607 of the Florida Statutes, hereby adopts the following Articles of Incorporation for such Corporation:

**ARTICLE I
NAME**

The name of the Corporation is Panacea Services, Inc.

**ARTICLE II
PRINCIPAL OFFICE AND MAILING ADDRESS**

The address of the Corporation's principal office and mailing address is P.O. Box 40131, St. Petersburg, Florida 33743-0131.

**ARTICLE III
PURPOSE AND EFFECTIVE DATE**

The Corporation is organized for the purpose of transacting any and all lawful business for which corporations may be incorporated under the laws of Florida. The Corporation's effective date of formation shall be the date these Articles are filed with the Secretary of State of Florida.

**ARTICLE IV
CAPITAL STOCK**

The Corporation is authorized to issue 100,000 shares of common stock, \$.001 par value per share.

**ARTICLE V
INITIAL REGISTERED AGENT AND OFFICE**

The name of the initial registered agent of the Corporation and the street address of the initial registered office of the Corporation are as follows:

Name

Address

Debbie Forbes

7313 2nd Avenue North
St. Petersburg, Florida 33710

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TALLAHASSEE, FLORIDA

ARTICLE VII
INCORPORATOR

The name and address of the person signing these Articles as Incorporator are:

Name

Address

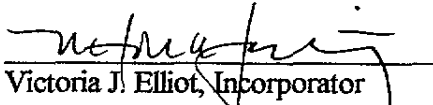
Victoria J. Elliot

132 Sands Point Drive
Tierra Verde, Florida 33715

ARTICLE VIII
INDEMNIFICATION

The Corporation shall indemnify any person who is or was a director, officer, employee or agent of the Corporation or was serving at the request of the Corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, to the fullest extent permitted by law.

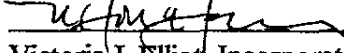
IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this 15th day of September, 2004.


Victoria J. Elliot, Incorporator

**CERTIFICATE OF DESIGNATION
REGISTERED AGENT/REGISTERED OFFICE**

Pursuant to the provisions of Section 607.0501, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent in the State of Florida.

1. The name of the corporation is Panacea Services, Inc.
2. The name and address of the registered agent and office are: Debbie Forbes,
7313 2nd Avenue North, St. Petersburg, Florida 33710.

SIGNATURE: 
TITLE: Victoria J. Elliot, Incorporator
DATE: September 15, 2004

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TALLAHASSEE FLORIDA

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION 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 OBLIGATION OF MY POSITION AS REGISTERED AGENT.

SIGNATURE: 
Debbie Forbes, Registered Agent

DATE: September 15, 2004