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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

STANLEY B. GOECKEL, CPA, PA

3439 Docksider Dr. S.

Jacksonville, FL 32257-6333

(904) 268-7695

FAX: (904) 886-4494

March 25, 2005

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

RE: Spinelli, Inc.

Dear Sir or Madam:

Enclosed please find an original and one (1) copy of the Articles of Incorporation for the above corporation and a check in the amount of \$70.00.

From

Stanley B. Goeckel, CPA, PA 3439 Docksider Dr. S.

Jacksonville, Fl 32257-6333

(904) 268-7695

Please return a stamped copy of the Articles of Incorporation.

Manly & Mountal

Stanley B. Goeckel

CPA

Enclosure

ARTICLES OF INCORPORATION

FILED

OF

SPINELLI, INC.

2005 MAR 30 P 3: 19
TALLAHASSEE, FLORIDA

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:

SPINELLI, INC.

The address of the principal office of this corporation shall be 333 Caroline Jasmine Ln., Jacksonville, FL 32259 and the mailing address of the corporation shall be the same.

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 1000 shares of common stock having \$0.01 par value per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 3439 Docksider Dr. S., Jacksonville, Fl 32257, and the name of the initial registered agent of the corporation at that address is Stanley B Goeckel.

ARTICLE V. 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 (1) Directors, initially. The name(s) and address(es) of the initial member(s) of the Board of Directors are:

Robert Spinelli 333 Caroline Jasmine Ln. Jacksonville, Fl 32259

ARTICLE VI. TERM OF EXISTENCE

This corporation shall have perpetual existence commencing on April 1, 2005.

ARTICLE VII. SPECIAL PROVISION

It is the intent of the Incorporator that the corporation will qualify under section 1244 of the Internal Revenue Code and shall take all actions necessary to obtain and maintain its status as an S Corporation.

ARTICLE VIII. INCORPORATOR

The name and street address of the incorporator to these Articles of Incorporation:

Stanley B Goeckel 3439 Docksider Dr S. Jacksonville, Fl 32257

IN WITNESS WHEREOF, the incorporator, has executed these Articles of Incorporation the ________ of March, 2005.

Stanley B Greckel

CERTIFICATE OF DESIGNATION REGISTERED AGENT/REGISTERED OFFICE

FILED

SPINELLI, INC., desiring to organize or qualify under the partial laws of the State of Florida hereby designates Stanley B Goeckel, 3: 19 as its registered agent to accept service of process of the State of Florida and the address of its registered of fice should be 3439 Docksider Dr. S., Jacksonville, Florida 32257.

DATED this 25 day of March, 2005.

stanley B Goeckel

Having been designated as the 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 provision 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.

tanley B Goeckel

3-25-05

Date