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**Florida Department of State**

Division of Corporations

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**To:**

Division of Corporations

Fax Number : (850) 205-0381

**From:**

Account Name : GREENBERG TRAU<sup>R</sup>IG (WEST PALM BEACH)

Account Number : 075201001473

Phone : (561) 650-7900

Fax Number : (561) 655-6222

10:01 AM  
SEP 7 2001  
DIVISION OF CORPORATIONS

**FLORIDA PROFIT CORPORATION OR P.A.**

**Accretive Returns, Inc.**

Certificate of Status	0
Certified Copy	1
Page Count	03
Estimated Charge	\$78.75

ARTICLES OF INCORPORATION  
OF  
ACCRETIVE RETURNS, INC.

ARTICLE I - NAME

The name of this corporation is Accretive Returns, Inc. (the "Corporation").

ARTICLE II - PRINCIPAL OFFICE

The principal office of the Corporation is located at the following address:

250 Australian Avenue South  
Suite 1003  
West Palm Beach, FL 33401

ARTICLE III - PURPOSE

The Corporation may engage in any activity or business permitted under the laws  
of the United States and of the State of Florida.

ARTICLE IV - DURATION

The Corporation shall have perpetual existence.

ARTICLE V - CAPITAL STOCK

The Corporation is authorized to issue One Thousand (1,000) shares of \$1.00  
par value common stock, which shall be designated "Common Stock."

ARTICLE VI - BYLAWS

The bylaws of the Corporation may be adopted, altered, amended or repealed by  
either the stockholders or the directors of the Corporation.

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ARTICLE VII - INDEMNIFICATION

The Corporation shall indemnify any officer or director, or any former officer or director, to the full extent permitted by law.

ARTICLE VIII - INITIAL REGISTERED AGENT AND OFFICE

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

Phillip T. Ridolfo, Jr., Esq.  
777 S. Flagler Drive, #300E  
West Palm Beach, FL 33401

ARTICLE IX - INCORPORATOR

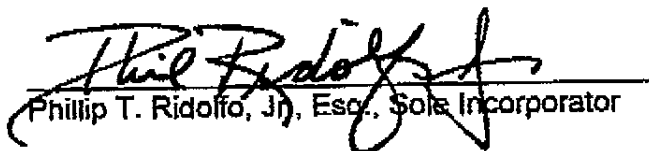
The name and address of the person signing these Articles are:

Phillip T. Ridolfo, Jr., Esq.  
777 S. Flagler Drive, #300E  
West Palm Beach, FL 33401

ARTICLE X - AMENDMENT

The Corporation reserves the right to amend or repeal any provisions contained in these Articles of Incorporation, in accordance with the provisions of the Florida General Corporation Act.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation this 7th day of September, 2001.

  
Phillip T. Ridolfo, Jr., Esq., Sole Incorporator

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ACCEPTANCE BY REGISTERED AGENT

HAVING BEEN NAMED TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION, AT THE PLACE DESIGNATED IN ARTICLE VIII OF THESE ARTICLES OF INCORPORATION, THE UNDERSIGNED HEREBY AGREES TO ACT IN THIS CAPACITY, AND FURTHER AGREES TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATIVE TO THE PROPER AND COMPLETE DISCHARGE OF HIS DUTIES.

Dated this 7th day of September, 2001.

  
Phillip T. Ridolfo, Jr., Esq., Registered Agent

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