

BILL MCFARLAND, P.A.
Attorney at Law

BMC - PA

P. O. Box 101612, Cape Coral, Florida 33910

Phone: (941) 549-5680

P020000044067

April 10, 2002

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

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04/15/02--01059--022
*****70.00 *****70.00

Dear Sirs:

Hello.

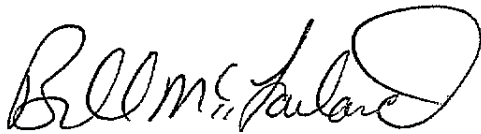
Enclosed is a check for \$70.00 to cover the expense of filing the enclosed Articles of Incorporation. Please file and return to:

Bill McFarland, P.A.
P.O. Box 101612
Cape Coral, Florida 33910

If you need anything else in order to fulfill this request, please contact me at the phone number or address listed above.

Thank you for your time and attention.

Sincerely,



Bill McFarland

FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA
02 APR 15 PM 2:20

Bill McFarland GAVE

AUTHORIZATION BY PHONE TO

CORRECT Articles

DATE 4-23-02

DOC. EXAM. love

4-23
love

ARTICLES OF INCORPORATION

02 APR 15 PM 2:20

for

TURNAROUND OPPORTUNITIES, INC.

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, desirous of forming a corporation under the Laws of the State of Florida, and more particularly under the provisions of Article _____, and amendments thereto, governing manufacturing and business companies, have entered into the following agreement:

ARTICLES

- 1) CORPORATE NAME - The name of the corporation shall be:
TURNAROUND OPPORTUNITIES, Inc.
- 2) PRINCIPAL OFFICE - The initial principal office of this corporation shall be located at:

1407 AVENUE Z, SUITE 505
BROOKLYN, NEW YORK 11235
- 3) CORPORATE PURPOSE - The corporation is formed for the following purposes:

The purpose of this corporation is to develop real estate within the state of Florida; and to engage in any or all lawful acts or activities for which corporations are permitted under the laws of the United States and of the State of Florida.
- 4) CORPORATE TERM - The Corporation shall continue for the term of Indefinite.
- 5) INITIAL CAPITAL - The amount of capital which this corporation shall commence business is ONE HUNDRED DOLLARS (\$100).

- 6) PERSONAL LIABILITY - Neither the above referenced corporation, the above referenced corporation's Board of Directors, or any other person or entity with which the above referenced corporation engages in business activities shall have the authority to impose liability on any shareholder without specific written authorization of the shareholder. Said written authorization shall be kept on file and available for inspection by legitimate authorities.
- 7) AUTHORIZED SHARES - The aggregate number of shares, which the corporation shall have authority to issue, is TEN THOUSAND (10,000) shares, having a PAR VALUE of ONE DOLLAR (\$1.00) per share.
- 8) VOTING RIGHTS - Each share, upon issuance to a designated shareholder, represented by certificate, which has been recorded in the corporate books, shall be entitled to one (1) vote in those matters requiring a vote of the shareholders.
- 9) QUORUM - To constitute a quorum for corporate votes, sixty-six percent (66%) of the outstanding common shareholders of record are required to be present (conference calls, or other means found acceptable shall constitute presence).
- 10) BOARD OF DIRECTORS - The Board of Directors shall consist of at least one (1) shareholder, and the names of those agreed upon for the first year are:

NAME

RESIDENCE

Pio F. Asterita	1407 Avenue Z, Suite 505 Brooklyn, New York 11235
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- 11) THE NAME AND ADDRESS OF THE INCORPORATOR IS:

NAME

RESIDENCE

Bill McFarland	717 Sesame Court Cape Coral, Florida 33904
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- 21) REGISTERED AGENT - Gail Bianca, 16501 Arbor Ridge Drive, Ft. Myers, Florida 33908 hereby accepts the appointment of Registered Agent, and agrees to act in this capacity until such time as a new Registered Agent is designated by a majority vote of the common shareholders when a quorum is present. The initial Registered Agent's Florida office address is 16501 Arbor Ridge Drive, Ft. Myers, Florida 33908.

- 22) AMENDMENTS TO CORPORATE ARTICLES OR BYLAWS - The power to adopt and/or amend either the corporate bylaws or these articles of incorporation is reserved unto the common stockholders. Adoption or amendment of the bylaws, or the Articles of Incorporation, shall be made only after approval by a majority vote of the common shareholders when a quorum is present.

I, the undersigned, being the original incorporator of TURNAROUND OPPORTUNITIES, INC., do hereby certify that the foregoing constitutes the Articles of Incorporation for TURNAROUND OPPORTUNITIES, INC.

Witness my hand and official seal in the County and State last aforesaid this 21st day of APRIL, A.D. 2002.

Bill McFarland
Bill McFarland

STATE OF FLORIDA
COUNTY OF LEE

I HEREBY CERTIFY that on this day, before me, an officer duly authorized to take oaths and take acknowledgments, personally appeared BILL MCFARLAND known to me to be the person described in and who executed the foregoing instrument, who acknowledged before me that they executed the same, that I relied upon the following form of identification of the above named person: Personally known or M216072601340 FL and that an oath (~~was~~) (was not) taken.



Francesca L. Mayes
NOTARY SIGNATURE

Francesca L. Mayes
PRINTED NOTARY SIGNATURE

FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

02 APR 15 PM 2:20

REGISTERED AGENT

Gail Bianca, 16501 Arbor Ridge Drive, Ft. Myers, Florida 33908, hereby accepts the appointment of Registered Agent for TURNAROUND OPPORTUNITIES, INC., a Florida corporation, and agrees to act in this capacity until such time as a new Registered Agent is designated by a simple majority vote of the shareholders.

Witness my hand and official seal in the County and State last aforesaid this 12 day of April, A.D. 2002.

Gail Bianca
Gail Bianca

STATE OF FLORIDA
COUNTY OF LEE

I HEREBY CERTIFY that on this day, before me, an officer duly authorized to take oaths and take acknowledgments, personally appeared GAIL BIANCA known to me to be the person described in and who executed the foregoing instrument, who acknowledged before me that they executed the same, that I relied upon the following form of identification of the above named person: personally known or Personally Known and Bill McFarland (was not) taken.



Bill McFarland
Commission # CC 971541
Expires Oct. 1, 2004
Bonded Thru
Atlantic Bonding Co., Inc.

NOTARY RUBBER STAMP SEAL



Bill McFarland
Commission # CC 971541
Expires Oct. 1, 2004
Bonded Thru
Atlantic Bonding Co., Inc.

Bill McFarland

NOTARY SIGNATURE

Bill McFarland

PRINTED NOTARY SIGNATURE