

**Electronic Articles of Incorporation
For**

**P03000093978
FILED
August 27, 2003
Sec. Of State**

S & P REALTY ASSOCIATES, INC.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

S & P REALTY ASSOCIATES, INC.

Article II

The principal place of business address:

1487 SECOND STREET
SUITE A
SARASOTA, FL. 34238

The mailing address of the corporation is:

P.O. BOX 432
SARSOTA, FL. 34230

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is:

100

Article V

The name and Florida street address of the registered agent is:

BRUCE D SEIDEN
4021 VIA MIRADA
SARSOTA, FL. 34238

I certify that I am familiar with and accept the responsibilities of registered agent.

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Registered Agent Signature: BRUCE D. SEIDEN

Article VI

The name and address of the incorporator is:

BRUCE SEIDEN
4021 VIA MIRADA
SARASOTA FL 34238

Incorporator Signature: BRUCE SEIDEN

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P
BRUCE D SEIDEN
1487 SECOND STREET SUITE A
SARASOTA, FL. 34236

Article VIII

The effective date for this corporation shall be:

08/27/2003