

**Electronic Articles of Incorporation
For**

P03000105832
FILED
September 25, 2003
Sec. Of State

ABSOLUTE RETURN EQUITIES 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:

ABSOLUTE RETURN EQUITIES INC.

Article II

The principal place of business address:

1730 SOUTH FEDERAL HWY.
SUITE #208
DELRAY BEACH, FL. US 33483

The mailing address of the corporation is:

1730 SOUTH FEDERAL HWY.
SUITE #208
DELRAY BEACH, FL. US 33483

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:

GLEN FARINACCI
1730 S. FEDERAL HWY.
SUITE #208
DELRAY BEACH, FL. 33483

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

P03000105832
FILED
September 25, 2003
Sec. Of State

Registered Agent Signature: GLENN FARINACCI

Article VI

The name and address of the incorporator is:

GLENN FARINACCI
1730 SOUTH FEDERAL HWY. #208
DELRAY BEACH FL 33483

Incorporator Signature: GLENN FARINACCI

Article VII

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

Title: PRES
GLENN FARINACCI
1730 SOUTH FEDERAL HWY. #208
DELRAY BEACH, FL. 33483 US