



SUPLEE & SHEA, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

T. Raymond Suplee, C.P.A.  
Norman J. Shea, III, C.P.A.  
Thomas R. Cramer, C.P.A.  
Joseph E. Rocklein, III, C.P.A.

P 97 000 102 442

December 1, 1997

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

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100002361721--9  
-12/03/97--01025--017  
\*\*\*\*122.50 \*\*\*\*122.50

Gentlemen:

Enclosed please find Articles of Incorporation and a check for fee in the amount of \$122.50 for the following new Florida corporation:

Real Returns, Inc..

Thank you for your cooperation in this matter.

Sincerely,

T. Raymond Suplee, CPA

TRS:jtr  
Encl.

FILED  
97 DEC -3 AM 7:46  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

F. CHESSER DEC 5 1997

**ARTICLES OF INCORPORATION  
OF  
REAL RETURNS, INC.**

The Undersigned subscriber to these Articles of Incorporation, a natural person competent to contract, hereby forms a corporation under the laws of the State of Florida.

**ARTICLE I. NAME**

The name of the corporation shall be:  
**REAL RETURNS, INC.**

**ARTICLE II. NATURE OF BUSINESS**

This corporation may engage or transact in any or all lawful activities of 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 Five Hundred (500) shares of common stock, having a One and 00/100 Dollar (\$1.00) par value.

**ARTICLE IV. ADDRESS**

The street address of the Corporation is 800 South Osprey Avenue, Sarasota, Florida 34236. The street address of the initial registered office of the corporation shall be 800 South Osprey Avenue, Sarasota, Florida 34236 and the name of the initial registered agent of the corporation at that address is **T. RAYMOND SUPLEE.**

**ARTICLE V. TERM OF EXISTENCE**

This corporation is to exist perpetually.

**ARTICLE VI. SPECIAL PROVISION**

The stock of this corporation is intended to qualify under the requirements of Section 1244 of the Internal Revenue Code and the Regulations issued thereunder. Such action as are necessary will be taken by the appropriate officers to accomplish this compliance.

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

**ARTICLE VII. DIRECTORS AND OFFICERS**

This corporation shall have no Directors or Officers, initially. The affairs of the corporation will be managed by the shareholders until such time as Directors are designated as provided by the By-Laws.

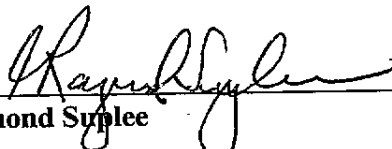
**ARTICLE VIII. SUBSCRIBER**

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

**T. RAYMOND SUPLEE**

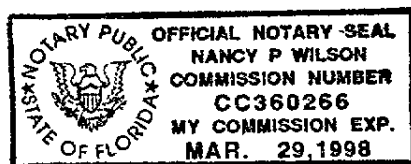
800 S. Osprey Avenue  
Sarasota, FL 34236

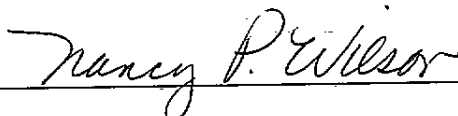
**IN WITNESS WHEREOF**, The undersigned has hereunto set his hand and seal on the 24TH day of NOVEMBER, 1997.

  
\_\_\_\_\_  
T. Raymond Suplee

**STATE OF FLORIDA  
COUNTY OF SARASOTA**

**I HEREBY CERTIFY** that the foregoing was acknowledged before me this 24th Day of November, 1997, by **T. RAYMOND SUPLEE**, who is personally known to me.



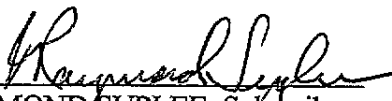
  
\_\_\_\_\_  
Nancy P. Wilson  
I am a Notary Public in and for the State of Florida and my commission expires March 29, 1998.

CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE  
SERVICE OF PROCESS WITHIN THIS STATE, NAMING AGENT UPON WHOM  
PROCESS MAY BE SERVED

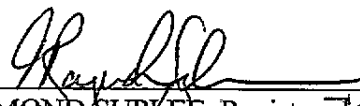
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The following is submitted in compliance with chapter 48.091  
Florida Statutes.

**REAL RETURNS, INC.**, a corporation organized under the laws of the State of  
Florida, with its principal office at 800 South Osprey Avenue, Sarasota, Florida 34236, has  
named **T. RAYMOND SUPLEE**, located at 800 South Osprey Avenue, Sarasota, Florida  
34236, as its registered agent at said initial registered office, to accept service of process  
within this State.

  
T. RAYMOND SUPLEE, Subscriber

Having been named to accept service of process for the above corporation, at the  
place designated in this Certificate, I hereby agree to act in this capacity, and I further agree  
to comply with the provisions of all statutes relative to the proper and complete performance  
of my duties.

  
T. RAYMOND SUPLEE, Registered Agent

67 DEC -3 AM 7:46  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

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