Exhibit R-183

Sale and Purchase Agreement, Lots SPG1, SPG2, SPG3

December 11, 2006
NUMBER ONE HUNDRED FIVE. Appearing before me, MAURICIO GONZALEZ CRESPO, Public Notary with an office in the city of San José, on the one hand, is Mr. RAFAEL ENRIQUE CAÑAS COTO, of legal age, married one time, an attorney, living in San Rafael de Escazú, three hundred fifty meters west of the am-pm multi-market, bearer of identification card number one -seven hundred eighty-seven -six hundred one, in his dual position as SPECIAL LEGAL AGENT with sufficient powers for this act of the company called FIELD ON THE BEACH, SOCIEDAD ANONIMA, with the legal entity identification number three-one hundred one - three hundred thirty-eight thousand six hundred ninety-six and which has its legal address in central Cartago, in the former building of San Luis Gonzaga School, one hundred twenty-five meters to the South, a white house with a gray gate, a company duly recorded in volume one thousand five hundred thirty-four, folio two hundred forty-eight, entry two hundred seventy-four of the Commercial Registry, which the undersigned Notary certifies, with a power of attorney that was duly granted at two p.m. on the eleventh day of December of the year two thousand six, by written document number one hundred three properly displayed in folio eighty on the reverse of volume six of the protocol of this same Notary, which the undersigned Notary certifies; and as SPECIAL LEGAL AGENT with sufficient powers for this act of the company called SENDALUZ, SOCIEDAD ANONIMA, with the legal entity identification number three - one hundred one - three hundred sixty-six thousand nine hundred sixty-six, and which has its legal address in San José, exactly at Calles Ventiuno and Veinticinco, Avenida Seis, house number two thousand one hundred fifty-eight, a company duly recorded and properly displayed in the presentation volume five hundred thirty-one, entry seventeen thousand twenty-four of the Registry of Legal Entities, which the undersigned Notary certifies a power of attorney that was duly granted at two thirty p.m. on the eleventh of December of the year two thousand six, through written document number one hundred four properly displayed in folio eighty-one on the front side of volume six of the protocol of this same Notary, which the undersigned Notary certifies; and on the other hand Mr. JOSE PABLO ARCE PIÑAR of legal age, single, a student, living in Cipreses de Curridabat, Condominios Cipreses number twenty-one, bear of identification card number one - one thousand one hundred sixty-six - nine hundred forty-two, in his capacity as MANAGER with powers of General Legal Agent without limits of amounts for the company called THE TRUTH ABOUT HEAVEN, LIMITADA, with the legal entity identification number three - one hundred two - four hundred forty-five thousand seven hundred seventy-nine, and which has its legal address in the third district San Rafael, of the canton Segundo Escazú, located in the Centro Corporativo Plaza Roble, El Patio Building, third floor, a legal personality and company recorded and current and properly displayed in the presentation volume five hundred sixty-seven, entry ninety-one thousand five hundred five of the Registry of Legal Entities, which the undersigned Notary certifies; and THEY STATE: FIRST: The appearing party CAÑAS COTO states that FIELD ON THE BEACH, SOCIEDAD ANONIMA is the owner of the following properties duly recorded under the automated real estate folio system of the province of Guanacaste: a) FIVE-ONE HUNDRED THIRTY-ONE THOUSAND EIGHT HUNDRED SIXTY-
FIVE - ZERO ZEROZERO, which is by nature lot one A, secondary forest land, located in the eighth district Cabo Velas of the third canton Santa Cruz of the province of Guanacaste, which has as its boundaries on the North: [illegible], Sociedad Anónima; on the South: lot one B; on the East: a public street with frontage of twenty-eight meters, on the West: an inalienable public area of fifty meters owned by the Government, measuring sixteen thousand eight hundred one meters and seventy-three square decimeters, which has the land registry plan number G - zero eight three five nine two thousand three; b) FIVE-ONE HUNDRED THIRTY-ONE THOUSAND EIGHT HUNDRED SIXTY-SIX - ZERO ZEROZERO, which is by nature lot one B, secondary forest land, located in the eighth district Cabo Velas, of the third canton Santa Cruz of the province of Guanacaste, which has as its boundaries on the North: lot one A; on the South: Banco Improsa, Sociedad Anónima; on the East: a public street with frontage of sixty point two meters; on the West: an inalienable public area of fifty meters owned by the Government, with a measurement of twenty-four thousand two hundred seventy meters and twenty square decimeters, which has land registry plan number G- zero eight three five nine two thousand eight - two thousand three. SECOND: The appearing party CAÑAS COTO states that SENDALUZ, SOCIEDAD ANONIMA is the owner of the property duly recorded under the automated real estate folio system of the province of Guanacaste number FIVE-ONE HUNDRED THIRTY-TWO THOUSAND NINE HUNDRED FIFTY-TWO - ZERO ZEROZERO, which is by nature secondary forest land, located in the eighth district Cabo Velas, in the third canton Santa Cruz of the province of Guanacaste, which has as its boundaries to the North: lot number one B; to the South: Banco Improsa, Sociedad Anónima; to the East: a public street; to the West: an inalienable area of fifty meters owned by the Government, with a measurement of forty-six thousand two hundred forty-five meters and thirty-three square decimeters, which has the land registry plan number G - zero eight four four five nine zero - two thousand three. THIRD: The appearing party CAÑAS COTO states that in representation of FIELD ON THE BEACH, SOCEDAD ANOMIMA, and in conformance with the trust agreement which is included hereinafter, it is transferring as trust property the properties described in the prior first article for the sum of ONE MILLION SEVEN HUNDRED THOUSAND DOLLARS, legal currency of the United States of America, and SIX HUNDRED NINETY-FIVE THOUSAND FOUR HUNDRED THIRTY-SEVEN DOLLARS for the property described in section a) of the prior first article and ONE MILLION FOUR THOUSAND FIVE HUNDRED SIXTY-THREE DOLLARS for the property described in section b) of the prior first article in favor of the company THE TRUTH ABOUT HEAVEN, LIMITADA, which accepts this transfer in trust through the appearing party ARCE PINAR, who accepts this per the terms and conditions previously indicated and free of any type of encumbrances, mortgages, notations, occupants, possessors and with the municipal and territorial taxes up to date. FOURTH: In addition, the appearing party CAÑAS COTO states that now in representation of SENDALUZ, SOCIEDAD ANONIMA, and in conformance with the trust agreement that is included hereinafter, he transfers the property in trust, the property
described in the prior second article for the sum of ONE MILLION SEVEN HUNDRED THOUSAND DOLLARS in favor of the company THE TRUTH ABOUT HEAVEN, LIMITADA, which accepts this transfer in trust through the appearing party ARCE PIÑAR, who accept this per the terms and conditions previously indicated and free of any type of encumbrances, mortgages, notations, occupants, possessors and with the municipal and territorial taxes up to date. WITHOUT THE REGISTRY NOTING: THE PUBLIC REGISTRY CONTINUES TO NOTE: The undersigned Notary records and certifies the trust agreement by virtue of which the trust property, the properties described herein, are transferred based on article FIVE of this written document. I have read the above to the appearing parties who are in agreement and together we signed at six p.m. on the eleventh day of December of the year two thousand six. (S) ILLEGIBLE ----(S) ILLEGIGLE ----- (S) MAURICIO GONZALEZ CRESPO _________________________________

THE ABOVE IS A FAITHFUL COPY OF THE PERTINENT SECTIONS OF WRITTEN DOCUMENT NUMBER ONE HUNDRED FIVE INITIATED IN FOLIO NUMBER EIGHT-ONE ON THE REVERSE SIDE OF VOLUME SIX OF MY PROTOCOL. AFTER COMPARING IT WITH THE ORIGINAL IT WAS CONSISTENT AND I ISSUE THIS AS A FIRST NOTARIZED CERTIFICATE IN THE SAME ACT OF SIGNING THE MASTER DOCUMENT, RECORDING THE FACT THAT OMISSIONS DO NOT ALTER, CONDITION, MODIFY, RESTRICT, OR TAKE AWAY FROM WHAT IS TRANSCRIBED HEREIN.

[signature]
Spanish Original
NUMERO CIENTO CINCO. Ante mi, MAURICIO GONZALEZ CRESPO, Notario Público con oficina abierta en la ciudad de San José, comparece por obra y poder RAFAEL ENRIQUE CÁRAS COTO, mayor, casado una vez, abogado, vecino de San Rafael de Escazú, del multimejor amparo treinta y cinco, portador de la cédula de identidad número uno-setecientos ochenta y siete-seis y uno, en su doble condición de APoderado Especial con facultades suficientes para este acto de la empresa denominada FIELD ON THE BEACH, SOCIEDAD ANÓNIMA, la cuenta con cédula de persona jurídica número tres-ciento uno-treinta y cuatro, folio docecientos cuarenta y cinco, asiento docecientos setenta y cuatro del Registro Mercantil, de lo cual el suscrito Notario de fe, porque no fue debidamente otorgado a las catorce horas del día once de diciembre del año dos mil seis, mediante escritura número ciento tres visible a folio ochenta y uno del tomo sexto. del protocolo de esta misma Notaría por el cual el suscrito Notario de fe del mismo y como APoderado Especial con facultades suficientes para este acto de la empresa denominada KENDALUX, SOCIEDAD ANÓNIMA, la cuenta con cédula de persona jurídica número tres-ciento uno-treinta y sesenta y seis mil novecientos sesenta y seis, en su condición de GERENTE con facultades de Aprovedor Generalísimo sin límite de suma de la empresa denominada THE TRUTH ABOUT HEAVEN, LIMITADA, la cuenta con cédula de persona jurídica número tres-ciento dos-cuatrocientos cuarenta y cinco mil setecientos setenta y nueve, y que tiene su domicilio en el distrito tercero San Rafael, del cantón segundo Escazú de la provincia de San José, sito en el Centro Corporativo Plaza Real, Edificio El Peso, tercer piso, persona jurídica y sociedad inscrita y vigente con vista al tomo de presentación quinientos setenta y siete, asiento noventa y uno mil quinientos sesenta y cinco mil dieciséis y un mil noveno de los registros de personas jurídicas, de lo cual el suscrito Notario de fe y DICEN PRIMERO: Manifesta el compareciente CÁRAS COTO que FIELD ON THE BEACH, SOCIEDAD ANÓNIMA es dueña de las siguientes fincas debidamente inscritas bajo el sistema de folio real mecanizado de la provincia de Guanacaste: a) CINCO CIENTO TREINTA Y UN MIL OCTOCIENTOS SESENTA Y
CINCO-CERO CERO CERO, la cual es por naturaleza lote uno A terreno de sol, sita en el distrito octavo Cabo Velas, del cantón tercero Santa Cruz de la provincia de Guanacaste, que tiene por linderos al Norte, lote uno B; al Este, calle pública con un frente de cincuenta y ocho metros; al Oeste, una pública inalienable de cincuenta metros a favor del Estado, con una medida de dieciséis mil ochocientos cuarenta metros con setenta y tres decímetros cuadrados, que cuenta con el plano catastrado número G-cero ocho tres cinco nueve dos nueve-dos mil tres; b) CINCO-CIENTO TREINTA Y UN MIL OCHOCIENTOS SESENTA Y SEIS CERO CERO CERO, la cual es por naturaleza lote uno B terreno de sol, sita en el distrito octavo Cabo Velas, del cantón tercero Santa Cruz de la provincia de Guanacaste, que tiene por linderos al Norte, lote uno B; al Sur, la finca pública con un frente de sesenta y dos metros; al Oeste, una pública inalienable de cincuenta metros a favor del Estado, con una medida de veinticinco mil doscientos setenta metros con veinte decímetros cuadrados, que cuenta con el plano catastrado número G-cero ocho tres cinco nueve dos ocho-dos mil tres. SEGUNDO: Manifiesta el compareciente CAÑAS COTO que SENDALUZ, SOCIEDAD ANÓNIMA es dueña de la finca debidamente inscrita bajo el sistema de folio real en el distrito Guanacaste número CINCO-CIENTO TREINTA Y DOS MIL NOVECIENTOS CINCUENTA Y DOS CERO CERO CERO, la cual es por naturaleza terreno de sol, sita en el distrito octavo Cabo Velas, del cantón tercero Santa Cruz de la provincia de Guanacaste, que tiene por linderos al Norte, lote uno B; al Sur, la finca pública, Sociedad Anónima; al Este, una pública inalienable de cincuenta metros a favor del Estado, con una medida de sesenta y dos mil metros con setenta y tres decímetros cuadrados, que cuenta con el plano catastrado número G-cero ocho cuatro cuatro cinco nueve cero-dos mil tres. TERCERO: Manifiesta el compareciente CAÑAS COTO que, en representación de FIELD ON THE BEACH, SOCIEDAD ANÓNIMA, y de conformidad con el contrato de fideicomiso que se incluye adelante en la presente escritura, traspasa en propiedad fiduciaria, las propiedades descritas en el artículo primero anterior, por la suma de UN MILLÓN SEISCIENTOS MIL DOLARES EXACTOS, con sus accesorios legales en los Estados Unidos de América, a razón de SEISCIENTOS NOVENTA Y CINCO MIL CUATROCIENTOS TREINTA Y SIETE DOLARES por la finca descrita en el inciso a) del artículo primero anterior, UN MILLÓN CUARENTA MIL MIL DOLARES por la finca descrita en el inciso b) del artículo primero anterior, a favor de la empresa THE TRUTH ABOUT HEAVEN, LIMITADA, quien acepta dicho traspaso en fideicomiso mediante el compareciente ARCE PIÑAR, quien acepta en los términos y condiciones antes indicados y libre de todo tipo de gravámenes hipotecarios, notarios, ocupaciones, poseedores y con los impuestos municipales y territoriales al día. CUARTO: Asimismo, el compareciente CAÑAS COTO manifiesta que, ahora en representación de SENDALUZ, SOCIEDAD ANÓNIMA, y de conformidad con el contrato de fideicomiso que se incluye adelante en la presente escritura, traspasa en propiedad fiduciaria, la propiedad...
descrita en el artículo segundo anterior por la suma de UN MILLON SETECIENTOS MIL DOLARES exactos, a favor de la empresa THE TRUTH ABOUT HEAVEN, LIMITADA, quien acepta dicho traslado en fideicomiso mediante el compraventa ARCE PINAR, quien acepta en los términos y condiciones antes indicados y libre de todo tipo de gravámenes hipotecarios, sucesiones, ocupaciones, poseedores y con los impuestos municipales y territoriales al día. FIN

QUE TOME NOTA EL REGISTRO: SIGA TOMANDO EL REGISTRO PUBLICO el suscrito Notario hace constar y de fe del contrato de fideicomiso en virtud del cual se trasman, en propiedad fiduciaria, las fincas aquí descritas, con vista del artículo QUINTO de la presente escritura. Leyó lo anterior a los compraventas resultó conforme y justos firmamos al ser dictado y hora del día once de diciembre del año dos mil seis. (F) ILEGIBLE — (F) ILEGIBLE — (F) MAURICIO GONZALEZ CREMA

LA ANTERIOR ES COPIA FIEL EN LO CONDUCENTE DE LA ESCRITURA NUMERO CIENTO CINCO INICIADA AL FOLIO NUMERO OCHENTA Y UNO VUELO DEL TOMO SEXTO DE MI PROTOCOLO. CONFRONTADA CON SU ORIGINAL RESULTO CONFORME Y LA EXPIDO COMO UN PRIMER TESTIMONIO EN EL MISMO ACTO DE FIRMARSE LA MATRIZ, HACIENDO CONSTAR QUE LO OMITIDO NO ALTERA, CONDICIONA, MODIFICA, RESTRINGE O DESVIRTUA LO AQUI TRASCRITO.