

Exhibit R-184

Sale and Purchase Agreement, Lots V46 and V47

January 23, 2006

NATIONAL REGISTRY
Republic of Costa Rica

IDENTIFICATION NO. 1-787-67-1

[stamp:] O
0571225 Series
Number
Please do not cross out.

[stamp:]
Real Estate Property Registry
Receipt and Delivery of
Documents Dpt.
Presentation of documents
Central Headquarters
Name: Julia Ortiz [illegible]
Identification No. [illegible]
Signature: [signature]

NUMBER ONE HUNDRED EIGHT. Appearing before me, **RAFAEL ENRIQUE CAÑAS COTO**, Public Notary with an office in the city of San José is 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 dual condition as **SPECIAL LEGAL AGENT** with sufficient powers for this act in relation to the company called **RONCO REALTY INVESTMENTS, LIMITADA**, with the legal entity identification number three-one hundred two - three hundred ninety-one thousand seven hundred ninety-two and which has its legal address in the third district San Rafael, of the second canton Escazú of the province of San José, located in the Centro Corporativo Plaza Roble, El Patio Building, third floor, with a power of attorney that was duly granted at nine a.m. on the twenty-third day of January of the year two thousand five, by means of written document number two hundred fourteen initiated in folio one hundred ninety-four on the reverse side of volume four of the protocol of the Public Notary Mauricio González Crespo, a power of attorney for which the undersigned Notary keeps a copy in his reference protocol and which the same Notary certifies; and as **SPECIAL LEGAL AGENT** with sufficient powers for this act within the company called **JOECO REALTY INVESTMENTS, LIMITADA** with the legal entity identification number three - one hundred two - three hundred ninety thousand seven hundred twenty-five, and which has its offices in the same place as the other company represented by Mr. Arce Piñar, a power of attorney duly granted at eight a.m. on the twenty-third day of January of the year two thousand five, through the written document number two hundred thirteen initiated in folio one hundred ninety-four in the front of volume four of the protocol of the Public Notary, Mr. Mauricio González Crespo, a power of attorney for which the undersigned Notary keeps a copy in his reference protocol and therefore certifies the same; and on the other hand, Mr. **MILTON SOLERA PADILLA**, of legal age, married one time, a legal assistant, living in San José, bearer of identification card number seven - one thousand hundred ten - five hundred twelve, in his capacity as **PRESIDENT**, with powers as a General Legal Agent without limits of amounts of the company called **RANCH BELLOMAR, SOCIEDAD ANONIMA**, which has the legal entity identification number three - one hundred one - three hundred eighteen thousand four hundred four and which has its legal address in San José, avenida central, calle central, Edificio[illegible], fourth floor, the legal personality is recorded and current based on the presentation volume five hundred forty-two, entry eleven thousand three hundred of the Registry of Legal Entities, which the undersigned Notary certifies; and **THEY STATE: FIRST:** The appearing party **SOLERA PADILLA** states his represented party is the owner of the following properties: a) a property recorded under the automated real estate folio system of the province of Guanacaste number **FIVE - FORTY-TWO THOUSAND THREE HUNDRED SIXTY-TWO - ZERO ZEROZERO**, which is by nature lot number forty-six, stage E, for construction located in the fourth district Tempate of the third canton Santa Cruz of the province of Guanacaste, which has as its boundaries to the North: a street twenty-one meters and six centimeters in length; to the South: a strip of fifty inalienable maritime meters of the Pacific Ocean, lot one B; to the East: lot forty-seven; to the West: lot forty-five, with a measurement of one thousand

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Republic of Costa Rica

twelve meters and twenty-five square decimeters, according to land registry plan number G - zero one five five five one - one thousand nine hundred ninety-three; b) property recorded under the automated real estate folio system of the province of Guanacaste number FIVE - FORTY-TWO THOUSAND THREE HUNDRED SIXTY-FOUR - - ZERO ZEROZERO, which is by nature lot number forty-seven stage E for construction, located in the fourth district Tempate, of the third canton Santa Cruz of the province of Guanacaste, which has as its boundaries to the North: a street twenty-two meters in length; to the South: [illegible] of fifty inalienable maritime meters of the Pacific Ocean; to the East: a road; on the West: lot forty [illegible] with a measurement of one thousand two hundred seventy-seven meters and fifty-five square decimeters, according to land registry plan number G - zero four five five four nine - one thousand nine hundred ninety-three. **SECOND:** The appearing party SOLERA PADILLA continues stating that on behalf of his represented party and for the sum of FIVE HUNDRED FIFTY THOUSAND DOLLARS, legal currency of the United State of America, and TWO HUNDRED SEVENTY-FIVE THOUSAND DOLLARS for each of the properties described in the first article, and he states that they have received this by means of a check from BCT Bank to the entire satisfaction of his represented party, and he sells these properties in equal parts in favor of the companies JOECO REALTY INVESTMENTS, LIMITADA, RONCO REALTY INVESTMENTS, LIMTADA, and these companies are owners to each of the rights concerning the properties described in the prior first article. **THIRD:** The appearing party ARCE PIÑAR states that on behalf of his represented party he accepts the sale per the terms and conditions described herein and free of any type of encumbrances, mortgages, notations, embargoes and with the municipal and territorial taxes up to date, expressly accepting on behalf of his represented parties the encumbrance of the ordinary claim duly recorded as shown in volume five hundred six, entry eighteen thousand five, consecutive zero one, sequence zero zero zero two, subsequence zero zero one **WITHOUT THE PUBLIC REGISTRY NOTING: - THE PUBLIC REGISTRY CONTINUES TO NOTE:** This is all. After having read the above to the appearing parties who are in agreement and we signed together in the city of San José at eleven a.m. on the twenty-third day of January of the year two thousand six. (S) ILLEGIBLE -----(S) JOSE PABLO ARCE P - --(S) ILLEGIBLE -----

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, NOTING THAT OMISSIONS DO NOT ALTER, CONDITION, MODIFY, RESTRICT, OR TAKE AWAY FROM WHAT IS TRANSCRIBED HEREIN.

[signature]

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NOTARIZED FOOTNOTE: The undersigned Notary records and certifies having sighted the master document that the correct identification number of the appearing party Solera Padilla is seven - one hundred ten - five hundred twelve, and not as it had been recorded in error. THIS IS ALL. In San José, on the second of February of the year two thousand six.

[signature]

[bar code]
1787671

Spanish Original



0571225 SERIE
NUMERO
Favor no Rayar

B ✓
P ✓
E ✓
(Ae)

Nombre: Juliana Ortiz
N. de Cédula: 1-1316-913
Firma: Milena Ortiz

CEDULA No. 1-757-671

T: 564 A: 06107
F: 24-01-2006
H: 13:46:47

NUMERO CINCUENTA Y OCHO. Ante mí, RAFAEL ENRIQUE CANAS COTO, Notario Público con oficina abierta en la ciudad de San José, comparece el señor JOSE PABLO ARCE PIÑAR, mayor, soltero, estudiante, vecino de Cipreses de Curridabat, Condominios Cipreses número veintinueve, portador de la cédula de identidad número uno mil ciento sesenta y seis novecientos cuarenta y dos, en su doble condición de APODERADO ESPECIAL con facultades suficientes para este acto dentro de la empresa denominada RONCO REALTY INVESTMENTS, LIMITADA, la cual cuenta con cédula de persona jurídica número tres-ciento dos-trescientos noventa y uno mil setecientos noventa y dos, que tiene su domicilio en el distrito tercero San Rafael, del cantón segundo Escazú de la provincia de San José, sita en el Centro Corporativo Plaza Roble, Edificio El Patio, tercer piso, poder debidamente otorgado a las nueve horas del día veintidós de enero del año dos mil cinco, mediante la escritura número doscientos catorce iniciada al folio ciento noventa y cuatro vuelto del tomo cuarto del protocolo del Notario Público Mauricio González Crespo, poder del cual el suscrito Notario guarda una copia en su protocolo de referencias por lo cual da fe del mismo; y como APODERADO ESPECIAL con facultades suficientes para este acto dentro de la empresa denominada JOECO REALTY INVESTMENTS, LIMITADA, la cual cuenta con cédula de persona jurídica número tres-ciento dos-trescientos noventa mil setecientos veinticinco, y que tiene su domicilio en el mismo lugar que la otra sociedad representada por el señor Arce Piñar, poder debidamente otorgado a las ocho horas del día veintidós de enero del año dos mil cinco, mediante la escritura número doscientos trece iniciada al folio ciento noventa y cuatro frente del tomo cuarto del protocolo del Notario Público Mauricio González Crespo, poder del cual el suscrito Notario guarda una copia en su protocolo de referencias por lo cual da fe del mismo; y por otro lado el señor MILTON SOLERA PADILLA, mayor, casado una vez, asistente legal, vecino de San José, portador de la cédula de identidad número siete-mil ciento diez-quinientos doce, en su condición de PRESIDENTE con facultades de Apoderado Generalísimo sin límite de suma de la empresa denominada RANCHO BELLOMAR, SOCIEDAD ANONIMA, la cual cuenta con cédula de persona jurídica número tres-ciento uno mil trescientos dieciocho mil cuatrocientos cuatro, y que tiene su domicilio en San José, avenida central, calle central, Edificio Canal, cuarto piso, personería inscrita y vigente con vista al tomo de presentación quinientos cuarenta y dos, asientos once mil trescientos del Registro de Personas Jurídicas, de lo cual el suscrito Notario da fe; y DICEN: PRIMERO: Manifiesta el compareciente SOLERA PADILLA que su representada es dueña de las siguientes fincas: a) finca inscrita bajo el sistema de folio real mecanizado de la provincia de Guanacaste número CINCO-CUARENTA Y DOS MIL TRESCIENTOS-SESENTA Y DOS-CERO CERO CERO, la cual es por naturaleza lote número cuarenta y seis etapa primera, sita en el distrito cuarto Tempate, del cantón tercero Santa Cruz de la provincia de Guanacaste, que tiene por lindero al Norte: calle con veintidós metros con seis centímetros; al Sur: rija de cincuenta metros inalienables de la milia marítima del Océano Pacífico; al Este: lote cuarenta y siete; al Oeste: lote cuarenta y cinco, con una medida de mil

1-1166-942

3-102-391792

3-102-390728

7-1110-512

3-101-318404

S-42362-000
S-42364-000

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GRUP
REG.

MONEDA VALIENDO: QUINIENTOS
AÑO DE EMISIÓN: 2006

1012.25.
doce metros con veinticinco decímetros cuadrados, según el plano catastrado número G-cero uno cuatro cinco cinco cinco
5-145551-1993
uno-mil novecientos noventa y tres; b) finca inscrita bajo el sistema de folio real mecanizado de la provincia

Guanacaste número CINCO-CUARENTA Y DOS MIL TRESCIENTOS SESENTA Y CUATRO-CERO CERO CERO

la cual es por naturaleza lote número cuarenta y siete etapa E para construir, sita en el distrito cuarto Tempate, del cantón
tercero Santa Cruz de la provincia de Guanacaste, que tiene por linderos al Norte: calle con veintidós metros; al Sur: finca

de cincuenta metros inalienables de la milla marítima del Océano Pacífico; al Este: alameda; al Oeste: lote cuarenta y siete
1277.55
con una medida de mil doscientos setenta y siete metros con cincuenta y cinco decímetros cuadrados, según el plano

catastrado número G-cero uno cuatro cinco cinco cuatro nueve-mil novecientos noventa y tres. **SEGUNDO:** Continúa
5-145549-1993
manifestando el compareciente SOLERA PADILLA que en nombre de su representada y por la suma de QUINIENTOS

CINCUENTA MIL DOLARES EXACTOS, moneda de curso legal en los Estados Unidos de América, a razón de
\$ 275 000 00
DOSCIENTOS SETENTA Y CINCO MIL DOLARES por cada una de las fincas descritas en el artículo primero, las

cuales manifiesta haber recibido mediante cheque de gerencia del banco BCT a entera satisfacción de su representada,
vende dichas fincas en partes iguales a favor de las sociedades JOECO REALTY INVESTMENTS, LIMITADA y

RONCO REALTY INVESTMENTS, LIMITADA, quedando dichas sociedades dueñas de un derecho cada una, sobre las
propiedades descritas en el artículo primero anterior. **TERCERO:** Manifiesta el compareciente ARCE PIÑAR que en

nombre de sus representadas acepta la venta en los términos y condiciones aquí descritos y libre de todo tipo de
gravámenes hipotecarios, anotaciones, embargos y con los impuestos municipales y territoriales al día, aceptando

expresamente en nombre de sus representadas el gravamen de demanda ordinaria debidamente inscrito con vista al tomo
quinientos cincuenta y seis, asiento dieciocho mil cinco, consecutivo cero uno, secuencia cero cero cero dos, subsecuencia

cero cero uno. **SIN QUE TOMA NOTA EL REGISTRO PUBLICO: ... SIGA TOMANDO NOTA EL REGISTRO**

PUBLICO. Es todo. Leído lo anterior a los comparecientes resulto conforme y juntos firmamos en la ciudad de San José

al ser las once horas del día veintitrés de enero del año dos mil seis. (F) ILEGIBLE — (F) JOSE PABLO ARCE P —
— (F) ILEGIBLE —

LA ANTERIOR ES COPIA FIEL EN LO CONDUCENTE DE LA ESCRITURA NUMERO CINCUENTA Y
OCHO INICIADA AL FOLIO OCHENTA Y DOS VUELTO DEL TOMO OCTAVO DE MI PROTOCOLO,

CONFRONTADA CON SU ORIGINAL RESULTO CONFORME Y LA EXPIDO COMO UN PRIMER
TESTIMONIO AL SER LAS ONCE HORAS DEL DIA VEINTICUATRO DE ENERO DEL DOS MIL SES,

HACIENDO CONSTAR QUE LO OMITIDO NO ALTERA, CONDICIONA, MODIFICA O RESTRINGE LO
AQUÍ TRASCRITO.

UF 261.096 =
UF = 329.466 =
26/1/06

RAZON NOTARIAL. El suscrito Notario, hace contar y da fe con vista en la matriz que el número de cédula de identidad correcto del compareciente Solera Padilla, es el siete-ciento diez-mil quinientos doce, y no como por error se consignó. ES TODO
San José, dos de febrero del año dos mil seis.

7-110-512



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