L02000021603

FILINGS, INC. TERESA ROMAN			
(Requestor's Name)			
2805 LITTLE DEAL ROAD	٠		
(Address) TALLAHASSEE, FLORIDA 32308	385-6735	OFFICE USE ONLY	
(City, State, Zip) (Phone	#)		

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Change of Registered Age				
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	on Name) AMENDMENTS Amendment Resignation of R.A., Office Change of Registered Age Dissolution/Withdrawal Merger REGISTRATION/ QUALIFICATION Foreign Limited Partnership Reinstatement Trademark			

ARTICLES OF ORGANIZATION

OF
American Real Estate Holdings of Orlando, LLC

We, the undersigned as organizers of a limited liability company, under the Florida Limited Liability Company Act, adopt the following Articles of Organization for such limited liability company:

ARTICLE I - NAME

The name of the limited liability company is American Real Estate Holdings of Orlando, LLC.

ARTICLE II - DURATION -

The period of duration of this limited liability company shall be Perpetual from the date of the issuance of a Certificate of Organization by the State of Florida.

ARTICLE III - PRINCIPAL OFFICE

The address of the principal office of this limited liability company is 3551 West 1st Street, Sanford, Florida 32771, and the mailing address shall be the same.

ARTICLE IV - REGISTERED AGENT AND OFFICE

The name of the initial registered agent within Florida is Filings, Inc., a Florida corporation, and the street address is 3732 Northwest 16th Street, Fort Lauderdale, Florida 33311.

ARTICLE V - MEMBERS

This limited liability company has four (4) members whose names and addresses are:

Robert G. Dello Rosso 3551 West 1st Street, Sanford, Florida 32771

Howard C. Barton 3551 West 1st Street, Sanford, Florida 32771

T. Errol Neville 3551 West 1st Street, Sanford, Florida 32771

Richard T. Todd 3551 West 1st Street, Sanford, Florida 32771 D2 NUG 22 PM

No additional members shall be admitted unless and members, (including any additional members other original members) shall unanimously agree, and on such terms and conditions as shall be agreed unanimously.

The death, retirement, resignation, expulsion, bankruptcy or dissolution of any member, or the occurrence of any event which terminates the continued membership of a member of this limited liability company, shall terminate this company, unless the remaining members shall unanimously agree to continue the business of the company, in which event, this company shall not so terminate.

ARTICLE VI - MANAGEMENT

The management of the company is reserved to the members of the company, in proportion to their contributions to the capital of the limited liability company. The power to adopt, alter, ammend or repeal the regulations of this limited liability company shall be vested in the members of the company.

The name and address of the managing member is:

Howard C. Barton 3551 West 1st Street, Sanford, Florida 32771

IN WITNESS WHEREOF, the undersigned representative of a Member has executed these Articles of Organization on this 22nd day of August 2002.

Filings, Inc. by Teresa Roman, Vice-President

<u>Juso Kowon</u>
Authorized Representative of a Member

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AND SEED TO STATE

Certificate designating place of business or domicle for the service of process within Florida, naming agent upon whom process may be served.

In compliance with Section 608, Florida Statutes, the following is submitted:

First that American Real Estate Holdings of Orlando, LLC , desiring to organize or qualify under the laws of the State of Florida, has named Filings, Inc., a Florida corporation, located at 3732 N.W. 16th Street, Fort Lauderdale, Florida, as its agent to accept service of process within Florida.

Teresa Roman,
Authorized Representative of a Member

Having been named to accept service of process for the above stated Corporation, at the place designated in this certificate, I hereby agree to act in this capacity. I further agree to comply with the provisions of all Statutes relative to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Filings, Inc. by Teresa Roman, Vice-President

Terena Roman

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ALLAHASSEE FLOOR