

**Electronic Articles of Organization
For
Florida Limited Liability Company**

L04000015254
FILED 8:00 AM
February 26, 2004
Sec. Of State

Article I

The name of the Limited Liability Company is:

AMERICAN REAL ESTATE INVESTMENTS OF FLORIDA, LLC

Article II

The street address of the principal office of the Limited Liability Company is:

1926 NORTH EAST 36 COURT
OCALA, FL. US 34470

The mailing address of the Limited Liability Company is:

1926 NORTH EAST 36 COURT
OCALA, FL. US 34470

Article III

The purpose for which this Limited Liability Company is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The name and Florida street address of the registered agent is:

DENISE F PEGG
1926 NORTH EAST 36 COURT
OCALA, FL. 34470

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

Registered Agent Signature: DENISE F. PEGG

Article V

The name and address of managing members/managers are:

Title: MGRM
DENISE F PEGG
1926 NORTH EAST 36 COURT
OCALA, FL. 34470 US

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Signature of member or an authorized representative of a member

Signature: DENISE F. PEGG