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From: GAIL S. ANDRE
Account Name : LOWNDES, DROSDICK, DOSTER, KANTOR & REED, P.A.
Account Number : 072720000036
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PLEASE NOTE THAT THIS DOCUMENT MUST BE FILED WITH AN EFFECTIVE DATE OF TODAY, FEBRUARY 7, 2000. IF YOU HAVE ANY QUESTIONS, PLEASE DO NOT HESITATE TO CALL ME. THANK YOU FOR YOUR ASSISTANCE IN THIS MATTER. DIRECT DIAL (407-418-6203).

GAIL ANDRE

FLORIDA PROFIT CORPORATION OR P.A.
AMERICAN REAL ESTATE INVESTMENT GROUP, INC.

Certificate of Status	0
Certified Copy	1
Page Count	02
Estimated Charge	\$78.75

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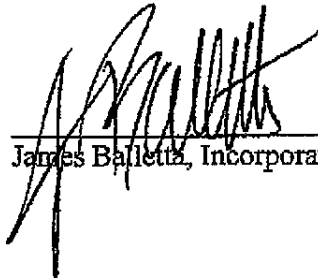
ARTICLE VI - INCORPORATOR

The name and address of the person signing these Articles are as follows:

James Balletta

1380 South Babcock Street
Melbourne, Florida 32901

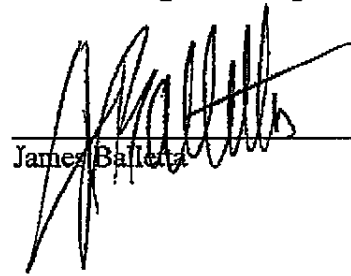
IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this 7th day of February, 2000.



James Balletta, Incorporator

ACCEPTANCE OF REGISTERED AGENT

The undersigned hereby accepts the designation as Registered Agent of AMERICAN REAL ESTATE INVESTMENT GROUP, INC.



James Balletta

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