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ACCOUNT NO. : 072100000032

REFERENCE : 105500 7266731

AUTHORIZATION :

Patricia Pigato

COST LIMIT : \$ 70.00

ORDER DATE : April 5, 2001

ORDER TIME : 3:04 PM

ORDER NO. : 105500-001

900003985759--5

CUSTOMER NO: 7266731

CUSTOMER: Ms. Allegra M. Henricks
Ms. Allegra M. Henricks

7495 Sw 114th St.

Miami, FL 33156-4549

DOMESTIC FILING

NAME: INTERNATIONAL REAL ESTATE
ASSETS CORP.

EFFECTIVE DATE:

XX ARTICLES OF INCORPORATION
 CERTIFICATE OF LIMITED PARTNERSHIP
 ARTICLES OF ORGANIZATION

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

 CERTIFIED COPY
XX PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Sandra Mathis - EXT. 1165

EXAMINER'S INITIALS:

DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

01 APR 10 PM 4:40

RECEIVED

FILED
2001 APR 10 PM 4:47
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ca
4/11/01

FILED

ARTICLES OF INCORPORATION
OF

2001 APR 10 PM 4:47

SECRETARY OF STATE
TALLAHASSEE FLORIDA

INTERNATIONAL REAL ESTATE ASSETS CORP.

The undersigned incorporator hereby forms a corporation under Chapter 607 of the laws of the State of Florida.

ARTICLE I. NAME

The name of the corporation shall be:

INTERNATIONAL REAL ESTATE ASSETS CORP.

The address of the principal office of this corporation shall be 7495 Southwest 114th Street, Miami, Florida 33156-4549, and the mailing address of the corporation shall be the same.

ARTICLE II. NATURE OF BUSINESS

This corporation may engage or transact in any or all lawful activities or business permitted under the laws of the United States, the State of Florida or any other state, country, territory or nation.

ARTICLE III. CAPITAL STOCK

The maximum number of shares of stock that this corporation is authorized to have outstanding at any one time is 1,000 shares of common stock having \$1.00 par value per share.

ARTICLE IV. REGISTERED AGENT

The street address of the initial registered office of the corporation shall be 7495 Southwest 114th Street, Miami, Florida 33156-4549 and the name of the initial registered agent of the corporation at that address is Allegra Henricks.

ARTICLE V. TERM OF EXISTENCE

This corporation is to exist perpetually.

ARTICLE VI. DIRECTORS

All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of its Board of Directors, subject to any limitation set forth in these Articles of Incorporation. This corporation shall have one Director, initially. The name and address of the initial member of the Board of Directors is:

Allegra Henricks
Dir.

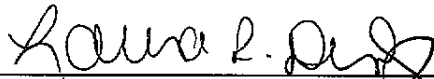
7495 Southwest 114th Street
Miami, Florida 3156-4549

ARTICLE VII. INCORPORATOR

The name and street address of the incorporator to
these Articles of Incorporation:

The Company Corporation
2711 Centerville Road Suite 400
Wilmington, Delaware 19808

The undersigned incorporator has executed these
Articles of Incorporation on April 10, 2001.



Its Agent, Laura R. Dunlap

scm

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2001 APR 10 PM 4:47

SECRETARY OF STATE
TALLAHASSEE FLORIDA

ACCEPTANCE OF REGISTERED AGENT
DESIGNATED IN THE ARTICLES OF INCORPORATION

ALLEGRA HENRICKS, an individual residing in this state, having a business office identical with the registered office of the corporation named below, and having been designated as the Registered Agent in the above and foregoing Articles of Incorporation of:

INTERNATIONAL REAL ESTATE ASSETS CORP.

ALLEGRA HENDRICKS is familiar with and accepts the obligations of the position of Registered Agent under Section 607.0505, Florida Statutes.

By: Allegra Hendricks

Typed Name: ALLEGRA HENRICKS

scm