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Department of State  
Division of Corporations  
409 E. Gaines St.  
Tallahassee, FL. 32399

700004082147--5  
-04/26/01--01099--004  
\*\*\*\*\*78.75 \*\*\*\*\*78.75

SUBJECT: American Income Partnership NO. One, Inc.

Enclosed are an original and two (2) copies of the articles of incorporation and a check for \$78.75 for: Filing fee, Certified copy & Certificate.

FROM: David H. Siegel  
2875 N.E. 191<sup>st</sup> Street, Suite 601  
Aventura, Florida 33180

FILED  
01 APR 26 AM 10:33  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

ARTICLES OF INCORPORATION  
OF  
AMERICAN INCOME PARTNERSHIP NO ONE, INC.

Article 1

Corporate Name

The Name of this corporation is: AMERICAN INCOME  
PARTNERSHIP NO ONE, INC.

Article II

Purpose

This corporation is organized for the following purposes:

1. To buy, sell, exchange, rent, lease, improve, and maintain real or personal property and to otherwise deal in and with real property and personal property of whatever nature or kind; to deal in and with investments of whatever kind and to provide investment opportunities and services.
2. To act to such extent as a corporation organized under the Business Corporation Laws of this state may now or hereafter lawfully do, either as principal or agent either alone or in connection with other corporations,

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firms or individuals, all and everything necessary, suitable, convenient or proper for or in connection with or incident thereto. To accomplish any of the purposes of or the statement of any one or more of the objects herein enumerated or designed directly or indirectly to promote the interest of this corporation or to enhance the value of its properties; and in general to do any and all things and exercise any and all powers, rights and privileges which a corporation may now or hereafter be organized to do which exist under the Business Corporation Law of this state or under any act amendatory thereof, supplemental thereto, or substituted therefore.

### Article III

#### Capital Stock

This corporation is authorized to issue 1,000 shares of common stock with a par value of \$.10 per share.

### Article IV

#### Initial Principal and Registered Office

The street address of the initial principal and registered office of this corporation is: 2875 N.E. 191<sup>st</sup> Street, Suite 601, Aventura, Florida 33180.

### Article V

#### Registered Agent

The initial registered agent of this corporation is: David H. Siegel located at: 2875 N.E. 191<sup>st</sup> Street, Suite 601, Aventura, Florida 33180.

Article VI

Initial Board of Directors

This corporation shall have one director initially. The number of directors may be either increased or diminished from time to time by the By-Laws, but shall never be less than one nor more than nine. The name and address of the initial director of this corporation is, to wit:

David H. Siegel

2875 N.E. 191<sup>st</sup> Street, Suite 601  
Aventura, Florida 33180

Article VII

Incorporator

The name and address of the person signing these Articles is: David H. Siegel, 2875 N.E. 191<sup>st</sup> Street, Suite 601, Aventura, Florida 33180.

IN WITNESS WHEREOF, the undersigned subscriber has executed the Articles of Incorporation of AMERICAN INCOME PARTNERSHIP NO ONE, INC. this 25<sup>th</sup> Day of April 2001.

  
Subscriber

STATE OF FLORIDA )  
 ) ss.  
COUNTY OF DADE )

IN WITNESS WHEREOF, I have hereunto set my hand and affixed  
my official seal in the state and county aforesaid, this 25<sup>th</sup> day of April  
2001.

Michelle Puentes  
Print Name of Notary

Commission No.: \_\_\_\_\_

 **MICHELLE PUENTES**  
MY COMMISSION # CC 729346  
EXPIRES: March 30, 2002  
Bonded Thru Notary Public Underwriters

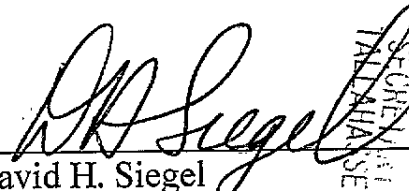
CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE  
FOR THE SERVICE OF PROCESS IN THIS STATE  
NAMING AGENT UPON WHICH PROCESS MAY BE SERVED

In pursuance of Chapter 48.091, Florida Statutes, the following  
is submitted in compliance with said act:

First: That AMERICAN INCOME PARTNERSHIP NO ONE,  
INC., desiring to organize under the laws of the state of Florida with its  
Principal office as indicated in the Articles of Incorporation has named  
David H.Siegel address is: 2875 N.E. 191<sup>st</sup> Street, Suite 601, Aventura, FL.  
33180 as its agent to accept service of process within this state.

ACKNOWLEDGMENT

Having been named to accept service of process for the above  
named corporation at the place designated in this Certificate, I hereby accept  
to act in this capacity and agree to comply with the provisions of said act  
relative to keeping open said office.

  
\_\_\_\_\_  
David H. Siegel

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