

CORPORATION NAME(S) & DOCUMENT NUMBER(S) (if known):

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OTHER FILINGS Annual Report Fictitious Name			REGISTRATION/ QUALIFICATION Foreign Limited Partnership		1000043765113; -06/08/0101002005 ******70.00 *****70.00				- B:_ }
Name Reservation — CR2E031(10/92)			Reinstatement Trademark Other		Exam	iner's Initi	als		

ARTICLES OF INCORPORATION

ARTICLE I - NAME

The name of this corporation is IEP Enterprises, Inc.

ARTICLE II - PRINCIPAL OFFICE

The mailing address of this corporation shall be 702 Mill Valley Place
West Palm Beach, Florida 33409

ARTICLE III - PURPOSE

This corporation is organized for the purpose of transacting any or all lawful_business.

ARTICLE IV - CAPITAL STOCK

This corporation is authorized to issue 1,000 shares of \$1.00 par value common stock which shall be designated as "Common Shares".

ARTICLE V - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this corporation is 3732 N.W. 16th Street, Fort Lauderdale, Florida 33311 and the name of the initial registered agent of this corporation at that address is Filings, Inc., a Florida corporation.

ARTICLE VI - INITIAL BOARD OF DIRECTORS

The Corporation shall initially have two (2) Directors to hold office until the first annual meeting of stockholders and their successors shall have been duly elected and qualified, or until their earlier resignation, removal from office or death. The number of Directors may be either increased or decreased from time to time in accordance with the By-laws of the Corporation. The names and addresss of the initial Directors are:

Matthew D. Brannon
702 Mill Valley Place
West Palm Beach, Florida 33409
R. David Schultz
702 Mill Valley Place
West Palm Beach, Florida 33409

ARTICLE VII - INCORPORATOR

The name and address of the Incorporator signing these Articles is:

Filings, Inc., a Floridal Corporation 3732 N.W. 16th Street Fort Lauderdale, Florida_33311

ARTICLE VIII - PRE-EMPTIVE RIGHTS

Every shareholder, upon the sale for cash of any new stock of this corporation shall have the right to purchase his prorata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

ARTICLE IX - IRC STOCK PROVISION

The stock of this corporation is intended to qualify under the requirements of Section 1244 of the Internal Revenue Code and the regulations thereunder. Any such

actions as are necessary will be taken by the appropriate officers to accomplish this compliance.

ARTICLE X - INDEMNIFICATION

The corporation shall indemnify any Officer or Director, or any former Officer or Director, to the full extent permitted by law.

ARTICLE XI - AMENDMENT

This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, or any amendment hereto, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the undersigned Incorporator has executed these Articles of Incorporation on the date of signing.

Dated: June 7, 2001

Filings, Inc. To by Teresa Roman, Vice-President

Incorporator

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 607.0501, Florida Statutes, the following is submitted:

First that IEP Enterprises, Inc. , 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.

Dated: June 7, 2001

Teresa Roman, Incorporator

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.

Dated: June 7, 2001

Filings, Inc. by Teresa Roman, Vice-President

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