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LAW OFFICES

ARNSTEIN & LEHR LLP

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MILWAUKEE, WISCONSIN

MEMBER OF INTERNATIONAL

Jason C. Hill (561) 650-8484 jchill@arnstein.com

February 24, 2005

VIA CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Department of State Division of Corporation 409 East Gaines Street Tallahassee, FL 32399

Re:

Filing of Articles of Incorporation for

Ideal Properties Realty, Inc. Our file no.: 22995-0006

To Whom it May Concern:

Enclosed please find the Articles of Incorporation and Designation of Registered Agent for Ideal Properties Realty, Inc., and a check in the amount of \$78.75 for the required filing fees. The enclosed check shall cover the filing fee, registered agent fee and the return of the certified copy of record. Please forward a certified copy of record to the above address upon completion of filing.

If you have any questions, please contact me at the above number. Thank you for your assistance and cooperation in this regard.

Very truly yours,

Jason C. Hill

Encls.

ARTICLES OF INCORPORATION

OF

IDEAL PROPERTIES REALTY, INC.

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I, the undersigned, acting as Incorporator, being a natural person competent to contract, hereby organize and incorporate under Chapter 607, Florida Statutes, and the laws of the State of Florida a Corporation as follows:

ARTICLE I - NAME OF CORPORATION

The name of the Corporation is IDEAL PROPERTIES REALTY, INC. The principal office and mailing address is:

2424 N. Federal Highway, Suite 462 Boca Raton, Florida 33431

ARTICLE II - SHARES AUTHORIZED

The Corporation shall be authorized to issue 100 shares of common stock.

ARTICLE III - REGISTERED OFFICE AND AGENT

The street address of the initial registered office of this Corporation is 2424 N. Federal Highway, Suite 462, Boca Raton, Florida 33431, and the name of the initial registered agent of this Corporation at that address is Steven L. Daniels.

ARTICLE IV - INCORPORATOR

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

Steven L. Daniels 2424 N. Federal Highway, Suite 462 Boca Raton, Florida 33431

IN WITNESS OF THE FOREGOING, I have hereunto set my hand and seal, this day of February, 2005.

Steven L. Daniels, Incorporator

STATE OF FLORIDA)
)SS:
COUNTY OF PALM BEACH)

I HEREBY CERTIFY that on this day personally came and appeared before me, the undersigned authority, Steven L. Daniels, to me well known and known to me to be the person named in and who acknowledged to me that he executed the foregoing Articles of Incorporation as a free and voluntary act and deed and for the uses and purposes therein set forth and expressed.

IN WITNESS WHEREOF, I have hereunto set my hand and seal in the County and State aforesaid, this 34 day of February, 2005.

NOTARY PUBLIC

(Type or Print Name) State of Florida at Large

My Commission expires: Commission Number:



FOR THE SERVICE OF PROCESS WITHIN THIS STATE. NAMING AGENT UPON WHOM PROCESS MAY BE SERVED

In compliance with Section 48.091, Florida Statutes, the following is submitted:

That IDEAL PROPERTIES REALTY, INC., desiring to organize under the laws of the State of Florida, with its principal office in the County of Palm Beach, State of Florida, has named Steven L. Daniels who is located at 2424 N. Federal Highway, Suite 462, Boca Raton, Florida 33431, as its agent to accept service of process within this state.

ACKNOWLEDGMENT

Having been named to accept service of process for the above-stated incorporation, at the place designated in this certificate, the undersigned agrees to act in this capacity, is familiar with and agrees to comply with the provisions of Florida law relative to keeping the designated office open.

Steven Daniels

