

**Electronic Articles of Incorporation
For**

P11000089898
FILED
October 13, 2011
Sec. Of State
psmith

AMERICAN REAL ESTATE PARTICIPATIONS, INC.

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

Article I

The name of the corporation is:

AMERICAN REAL ESTATE PARTICIPATIONS, INC.

Article II

The principal place of business address:

2601 S. BAYSHORE DRIVE
SUITE 725
MIAMI, FL. US 33131

The mailing address of the corporation is:

2601 S. BAYSHORE DRIVE
SUITE 725
MIAMI, FL. US 33131

Article III

The purpose for which this corporation is organized is:

ANY AND ALL LAWFUL BUSINESS.

Article IV

The number of shares the corporation is authorized to issue is:

1,000

Article V

The name and Florida street address of the registered agent is:

RGPA REGISTERED AGENT CORP.
2601 S. BAYSHORE DRIVE
SUITE 725
MIAMI, FL. 33133

I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: ANTONIO L. ROCA

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Article VI

The name and address of the incorporator is:

ANTONIO L. ROCA
2601 S. BAYSHORE DRIVE
SUITE 725
MIAMI, FL 33133

Electronic Signature of Incorporator: ANTONIO L. ROCA

I am the incorporator submitting these Articles of Incorporation and affirm that the facts stated herein are true. I am aware that false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S. I understand the requirement to file an annual report between January 1st and May 1st in the calendar year following formation of this corporation and every year thereafter to maintain "active" status.

Article VII

The initial officer(s) and/or director(s) of the corporation is/are:

Title: PVST
GIANCARLO CODONI
2601 S. BAYSHORE DRIVE, SUITE 725
MIAMI, FL. 33133 US