

TRANSMITTAL LETTER

D990000 30642

Department of State
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

SUBJECT: AMERICAN REAL ESTATE PARTNERS, INC.
(Proposed corporate name - must include suffix)

500002828585-1
-04/05/99-01002-008
****850.00 *****87.50

Enclosed is an original and one(1) copy of the articles of incorporation and a check for :

\$70.00
Filing Fee

\$78.75
Filing Fee
& Certificate of Status

\$78.75
Filing Fee
& Certified Copy

\$87.50
Filing Fee,
Certified Copy
& Certificate of
Status

ADDITIONAL COPY REQUIRED

FROM: HARBOR 22, Inc.
Name (Printed or typed)

Post Box 44317
Address

CLEVELAND, Ohio 44149
City, State & Zip

(440) - 790-2588
Daytime Telephone number

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

99 APR -2 PM 3: 56

APPROVED
AND
FILED

DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

99 APR -2 PM 3: 45

RECEIVED

NOTE: Please provide the original and one copy of the articles.

TS
4/2/99

ARTICLES OF INCORPORATION

The undersigned incorporator, for the purpose of forming a corporation under the Florida Business Corporation Act, hereby adopts the following Articles of Incorporation.

ARTICLE I NAME

The name of the corporation shall be: AMERICAN REAL ESTATE PARTNERS, INC.

ARTICLE II PRINCIPAL OFFICE

The principal place of business and mailing address of this corporation shall be: 1127 Bridge St.
Ashtabula, Ohio
44004

ARTICLE III SHARES

The number of shares of stock that this corporation is authorized to have outstanding at any one time is:
300

ARTICLE IV INITIAL REGISTERED AGENT AND STREET ADDRESS

The name and Florida street address of the initial registered agent are: Robert A. Contorno
1505 West Virginia Lane
Clearwater, FL
33759

ARTICLE V INCORPORATOR

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

HARBOR 22, INC.
P.O. Box 44317
CLEVELAND, Ohio 44144

[Signature] VICE PRES
Signature/Incorporator

4-2-99
Date

APPROVED AND FILED
99 APR -2 PM 3:56
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

(An additional article must be added if an effective date is requested.)

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent

[Signature]
Signature/Registered Agent

4-2-99
Date

ARTICLE VI: PURPOSE THIS CORPORATION FORMED UNDER THE LAWS OF THE STATE OF FLORIDA TO CONDUCT BUSINESS, ENGAGE IN ANY LAWFUL ACT, DEED, PURCHASE, SALE, TRADE, BARGAIN, CONVEY, JOINT ACT, DEED, SALE, TRANSFER, PURCHASE, ETC. HIRE, FIRE, TRANSFER, ORGANIZE, AND OR PARTICIPATE IN AND OR FOR ANY BUSINESS VENTURE, ACT, DEED OR THING. PLACE AS OUTLINED IN ANY CURRENT AND IN FORCE AMENDMENT HERETO AS IF FULLY REWRITTEN HERE IN.