

Katherine Harris Secretary of State

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July 2, 1999

Family Mortgage Services LTD 1127 Bridge St. Ashtabula, OH 44005-2806

SUBJECT: AMERICAN REAL ESTATE PARTNERS, INC. Ref. Number: P99000030642

This letter is to advise you that as of July 2, 1999 the Articles of Incorporation for AMERICAN REAL ESTATE PARTNERS, INC. has been reactivated.

We received the check for Debit Memo #93364-K as a replacement check for the one that was returned by your bank.

If further information is needed, please do not hesitate to contact me.

Sincerely, Melinda Lilliston Division of Corporations