



FLORIDA DEPARTMENT OF STATE

Katherine Harris
Secretary of State

July 2, 1999

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-07/02/99--01076--003
****892.50 ****98.13

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