

No Filing Fee

ID Number: 48211

LIMITED PARTNERSHIP

**STATEMENT OF CHANGE OF REGISTERED OFFICE
BY THE REGISTERED AGENT**

Pursuant to the provisions of Sections 7-13-4 of the General Laws, 1956, as amended, the undersigned registered agent submits the following statement for the purpose of changing the address of the registered agent for service of process of the limited partnership named herein to another place within the state:

1. The name of the limited partnership is

American Real Estate Holdings Limited Partnership

2. The address of the registered agent as PRESENTLY shown in the records on file with the Rhode Island Secretary of State is:

170 Westminster Street
Suite 900
Providence, RI 02903

3. The NEW address of the registered agent is:

222 Jefferson Boulevard
Suite 200
Warwick, RI 02888

4. The change of address of the registered office shall become effective upon the filing of this statement, or on _____

(a date not prior to, nor more than 30 days after, filing this statement)

Dated: June 14, 2004

CORPORATION SERVICE COMPANY



John H. Pelletier
Assistant Vice President

RECEIVED AND FILED

JUN 14 2004

BY ME#59