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FEINGOLD & KAM

ATTORNEYS AT LAW

Gardens Plaza Office Tower
3300 P.G.A. Boulevard
Suite 410
Palm Beach Gardens, FL 33410
561-630-6727

May 22, 2000

Department of State
Division of Corporations
PO Box 6327
Tallahassee, FL 32314

RE: IDT Fund C, Ltd.

Dear Sir/Madam:

Please find enclosed the Certificate of Limited Partnership and an Affidavit of Capital Contributions for Florida Limited Partnership named IDT Fund C, Ltd. The check enclosed in the amount of \$1785.00 covers the filing fee, registered agent fee and capital contributions fee to process the attached.

In addition, we have enclosed copies of each along with a self-addressed envelope. Please stamp the copies to show that they have been filed and mail them back to us in the envelope provided.

Sincerely,

(dictated but not read)

David J. Feingold, Esq.

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***1785.00 ***1785.00

STATE OF FLORIDA
DIVISION OF CORPORATIONS
TALLAHASSEE, FL 32314

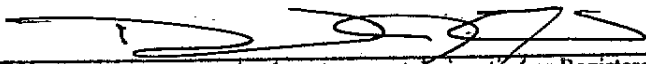
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CERTIFICATE OF LIMITED PARTNERSHIP

1. IDT Fund C, LTD.
(Name of Limited Partnership; must contain a suffix such as "Limited", "Ltd.", or "Limited Partnership")
2. 399 South Federal Highway, Boca Raton, FL 33432
(Business address of Limited Partnership)
3. David J. Feingold, Feingold & Kam
(Name of Registered Agent for Service of Process)
4. 3300 PGA Boulevard, Suite 410, Palm Beach Gardens, FL 33410
(Florida street address for Registered Agent)
5. 
(Registered Agent must sign here to accept designation as Registered Agent for Service of Process)
6. 399 South Federal Highway, Boca Raton, FL 33432
(Mailing Address of the Limited Partnership)

7. The latest date upon which the Limited Partnership is to be dissolved is: 12/31/49
8. Name(s) of general partner(s): _____ Street address: _____

IDT Funding Corp. *999-4575* Orissa House
_____ East Bay Street
_____ Nassau, Bahamas

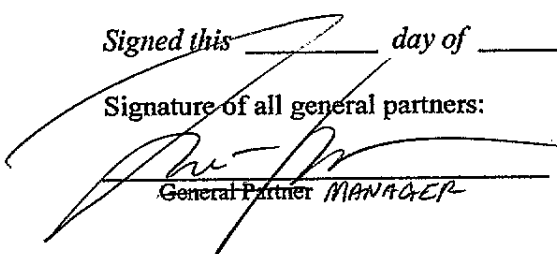
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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Under penalties of perjury I (we) declare that I (we) have read the foregoing and know the contents thereof and that the facts stated herein are true and correct.

Signed this _____ day of _____

Signature of all general partners:


General Partner *MANAGER*

General Partner

General Partner

General Partner

General Partner

General Partner

**AFFIDAVIT OF CAPITAL CONTRIBUTIONS
FOR FLORIDA LIMITED PARTNERSHIP**

The undersigned constituting all of the general partners of IDT Fund C, LTD.

a Florida Limited Partnership, certify:

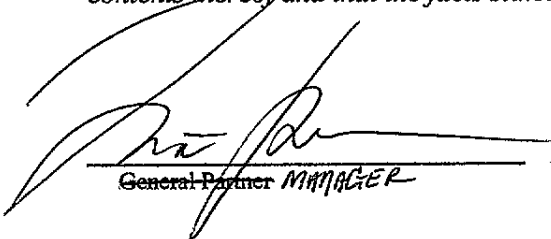
The amount of capital contributions to date of the limited partners is \$ -0- .

The total amount contributed and anticipated to be contributed by the limited partners at this time totals \$1,000,000.00.

Signed this _____ day of _____, _____.

FURTHER AFFIANT SAYETH NOT.

Under the penalties of perjury I (we) declare that I (we) have read the foregoing and know the contents thereof and that the facts stated herein are true and correct.



General Partner *MANAGER*

General Partner

General Partner

General Partner

General Partner

General Partner

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA