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Courtelis Company

April 26, 2005

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

Re: TOP-CR Associates, Ltd.

Dear Ladies and Gentleman:

With reference to the aforementioned Florida limited partnership, enclosed herewith are the following original document and instrument relative to amending the Certificate of Limited Partnership for said entity, to wit:

- 1. Certificate of Second Amendment to Certificate of Limited Partnership of TOP-CR Associates, Ltd., executed by its corporate general partner, Newcaster Devcorp, Inc., a Florida corporation, on April 26, 2005; and
- 2. The undersigned's trust account check number 2597, made payable to the Florida Department of State, in the amount \$105.00, which represents the filing fee for the amendment (i.e., \$52.50.) and the fee for the certified copy of the Second Amendment (i.e., \$52.50).

Once the Second Amendment has been filed, kindly return the certified copy of the Second Amendment to the undersigned.

Sincerely yours,

Victor L. Stosik General Counsel

1. Stoul

VLS/ap

First:

Amendment Adopted:

A. The latest date upon which the limited partnership is to dissolve is December 31, 2066, unless otherwise agreed in writing by the partners.

Pursuant to the provisions of Section 620.109, Florida Statutes, this Florida limited

CERTIFICATE OF SECOND AMENDMENT TO

CERTIFICATE OF LIMITED PARTNERSHIP

OF

TOP-CR ASSOCIATES, LTD.

partnership, whose certificate was filed with the Florida Department of State on August 12, 2003, adopts the following certificate of second amendment to its certificate of limited partnership:

Second:

This Certificate of amendment shall be effective as of April 18, 2005.

Signed this 26 H day of April, 2005.

GENERAL PARTNER:

Newcaster Devcorp, Inc. a Florida corporation

Elias Vassilaros
Executive Vice-President

FILED