

A 29350

US INCOME FUND IX, LTD.
c/o Mary M. O'Leary-Wilson
180 Villa DiEste Terrace, No.: 204
Lake Mary, Florida 32746

May 22, 2000

Florida Secretary of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

Re: Filing of Munich Investments, Inc., a Florida corporation
Filing of Second Certificate of Limited Partnership of U S Income Fund IX, Ltd., a
Florida limited Partnership

To Whom It May Concern:

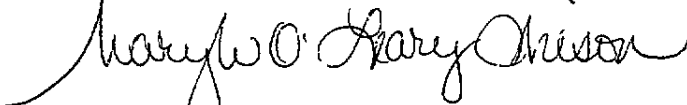
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***183.75 ***105.00

With regard to the above referenced matter, please file the enclosed documents. Further,
please provide certified copies of the filings. Finally, enclosed is our check in payment of the
filing fees and certified copies. Please be advised that the address and contact information for
both the Corporation and the Partnership is:

US Income Fund IX, Ltd.
c/o Mary M. O'Leary-Wilson
180 Villa Di Este Terrace, #204
Lake Mary, Florida 32746
Telephone: 407/805-3093
Telecopier: 407/833-0112
Cell Phone: 407/252-1117
E-mail address: Mary3633@aol.com

Thank you for your attention to this matter.

Sincerely,



Mary M. O'Leary-Wilson

cc: The Kroger Co.

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TALLAHASSEE, FLORIDA

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**SECOND CERTIFICATE OF AMENDMENT
TO LIMITED PARTNERSHIP
OF U S INCOME FUND IX, LTD.**

PURSUANT TO the authority of Section 620.109 of the Florida Revised Uniform Limited Partnership Act (1986), the undersigned, as the sole general partner of U S INCOME FUND IX, LTD., a Florida limited partnership (the "Partnership"), submits the following:

1. The current name of the Partnership is U S INCOME FUND IX, LTD., a Florida limited partnership.

2. The date of the filing of the original Certificate of Limited Partnership of the Partnership was December 15, 1989; as amended by that certain Certificate of Amendment to Limited Partnership of U S Income Fund IX, Ltd., a Florida limited partnership (the "Certificate").

3. There are no discrepancies between the facts stated herein and the provisions, terms and conditions of the Agreement of Limited Partnership of U S Income Fund IX, Ltd., dated November 1, 1989; as amended and restated by and through that certain Amended and Restated Agreement of Limited Partnership of U S Income Fund IX, Ltd., dated the 9th day of December, 1999, and as further amended and restated by and through that certain Second Amended and Restated Agreement of Limited Partnership of U S Income Fund IX, Ltd., dated the 9th day of December, 1999.

4. The Withdrawing General Partner of the Partnership is Dr. Robert Dissmann.

5. The name and business address of the Incoming General Partner is:

Munich Investments, Inc.
180 Villa di Este Terrace, #204
Lake Mary, Florida 32746

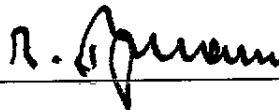
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6. The latest date upon which the Partnership shall dissolve is December 31, 2049.

7. The effective date of this Second Amendment to Certificate of Limited Partnership is the date of filing hereof.

The undersigned have hereunto set their hands this 9th day of December, 1999.

WITHDRAWING GENERAL PARTNER:



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COUNTY OF SEMINOLE
TALLAHASSEE, FLORIDA

Dr. ROBERT DISSMANN

INCOMING GENERAL PARTNER:

MUNICH INVESTMENTS, INC., a Florida corporation

By: *R. D. Dismann*
Dr. ROBERT DISSMANN
President

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA