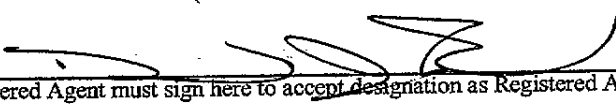


until  
1/24

## CERTIFICATE OF LIMITED PARTNERSHIP

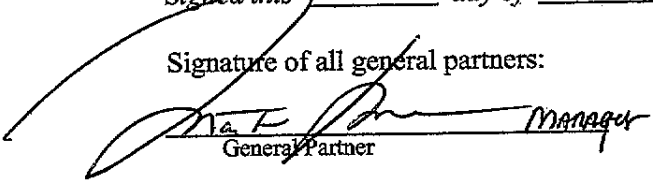
1. IDT Fund B, LTD.  
(Name of Limited Partnership; must contain a suffix such as "Limited", "Ltd.", or "Limited Partnership")
2. 399 South Federal Hwy., Boca Raton, FL 33432  
(Business address of Limited Partnership)
3. David J. Feingold, Feingold & Kam  
(Name of Registered Agent for Service of Process)
4. 3300 PGA Blvd., 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):  

<u>IDT Funding Corp.</u>	<u>Orissa House</u>
<u></u>	<u>East Bay St.</u>
<u></u>	<u>Nassau, Bahamas</u>
<u></u>	<u></u>

*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 13<sup>th</sup> day of January, 2000.

Signature of all general partners:

  
General Partner

General Partner

General Partner

General Partner

General Partner

General Partner

00 JAN 19 PM 2:11  
FILED  
SECRETARY OF STATE  
ALLAHASSEE, FLORIDA

**General Partner**