Transaction Aide Inc

18 East Di Lido Drive • Miami Beach, FL 33139 Phone (305) 285-2285 • Toll-free (888) 726-7228 [1-88-transact]

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January 21, 2000

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FL Dep't of State/Div of Corps PO Box 6327 Tallahassee, FL 32314

Dear Sir or Madam:

The enclosed documents and filing fees are for the formation of Real Estate and Value Income Investors LP. If you have any question, the contact person is Matthew V. Rigg, at 305-531-5192.

The acknowledgement should be addressed to:

Matthew V. Rigg 18 East Di Lido Drive Miami Beach, FL 33139

Thank you for your assistance.

Sincerely yours,

Matthew V. Rigg

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CERTIFICATE OF LIMITED PARTNERSHIP

1. Real Estate and Value Income Investors, LP (Name of Limited Partnership; must contain a suffix such	as "Limited", "Ltd.", or "Limited Partnership")
2. 7400 SW 50 Terrace • Suite 201 (Business address of Limit	ted Partnership)
3. Matthew V. Rigg (Name of Registered Agent for	Service of Process)
4. 18 East Di Lido Drive, Miami Beach, FL 33139 (Florida street address for R	legistered Agent)
5. Registered Agent must sign here Waccept designation	as Registered Agent for Service of Process)
6. 18 East Di Lido Drive, Miami Beach, FL 33139 (Mailing Address of the Lin	nited Partnership)
7. The latest date upon which the Limited Partnersl 8. Name(s) of general partner(s): P99 - 106/53 Real Estate and Value Asset Management Co. 740	Street address:
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 <u>21st</u> day of January	
Signature of all general partners: The state of the st	AL ESTATE + VALUE ASSET DTANAGEMENT CO
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	
The amount of capital contributions to date of	the limited partners is \$ 1,000.00
The total amount contributed and anticipated t	to be contributed by the limited partners at this time
totals \$ 97,000.00.	
Signed this 21st day of January	,XX 2000
FURTHER AFFIANT SAYETH NOT.	ASSEE AND SEED OF THE PROPERTY
Under the penalties of perjury I (we) declare t contents thereof and that the facts stated herei	that I (we) have read the foregoing and know the in are true and correct.
Matthe Pres, REAL	ESTATE + VALUE ASSET MANAGEMENT CO. General Partner
General Partner	General Partner
General Partner	General Partner
General Partner	General Partner