



THE UNITED STATES
CORPORATION
COMPANY

A 00000000295

ACCOUNT NO. : 072100000032

REFERENCE : 592102 83838A

AUTHORIZATION :

COST LIMIT : \$ PPD

ORDER DATE : February 17, 2000

ORDER TIME : 10:41 AM

ORDER NO. : 592102-005

CUSTOMER NO: 83838A

CUSTOMER: Ms. Rosemary Cohen
SHAPIRO & DECTOR, P.A.
SHAPIRO & DECTOR, P.A.
Suite 200
7777 Glades Road
Boca Raton, FL 33434

DOMESTIC FILING

NAME: CORWAL, LTD.

100003138571--8
-02/17/00--01049--029
****105.00 ****105.00

EFFECTIVE DATE:

 ARTICLES OF INCORPORATION
XX CERTIFICATE OF LIMITED PARTNERSHIP

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

 CERTIFIED COPY
XX PLAIN STAMPED COPY
 CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Erika Carlson

EXAMINER'S INITIALS:

RECEIVED
00 FEB 17 AM 11:26
DEPARTMENT OF STATE
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

B/K
2/17/00

CERTIFICATE OF LIMITED PARTNERSHIP OF

CORWAL, LTD.

a Florida limited partnership

FILED
SECRETARY OF STATE
OFFICE OF CORPORATIONS
00 FEB 17 PM 3:34

The undersigned General Partners, desiring to form a limited partnership pursuant to the Florida Revised Uniform Limited Partnership Law, as set forth in Section 620.108 of the Florida Statutes, hereby state the following:

1. The name of the Partnership is CORWAL, LTD.
2. The address of the office of the Partnership is 21301 Powerline Road, Suite 312, Boca Raton, Florida 33433.
3. The name and address of the Agent for service of process on the Partnership is Michael B. Shapiro, Esq., Shapiro & Dector, P.A., 7777 Glades Road, Suite 200, Boca Raton, Florida 33434.
4. The names and business addresses of the General Partners are as follows: *PO00000015664*

CS Wal Realty, Inc., A Florida corporation

21301 Powerline Road, Suite 312

Boca Raton, Florida 33433

5. The mailing address of the Partnership is 21301 Powerline Road, Suite 312, Boca Raton, Florida 33433.

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

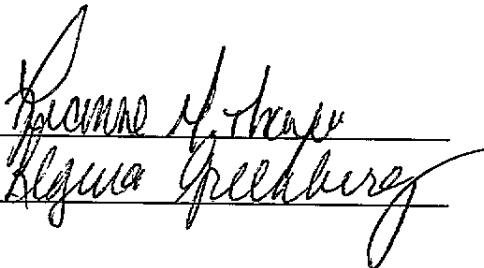
7. The effective date of this Certificate of Limited Partnership shall be upon filing with the State of Florida, Department of State.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
00 FEB 17 PM 3:34

The execution of this Certificate by the undersigned General Partner constitutes an affirmation under the penalties of perjury that the facts stated herein are true.

IN WITNESS WHEREOF, this Certificate of Limited Partnership has been executed by all of the General Partners of CORWAL, LTD. on this 9 day of February, 2000.

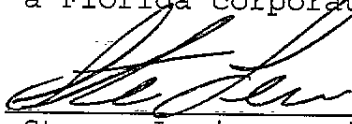
WITNESSES:


Regina Greenberg

GENERAL PARTNERS:

CS Wal Realty, Inc.,
a Florida corporation

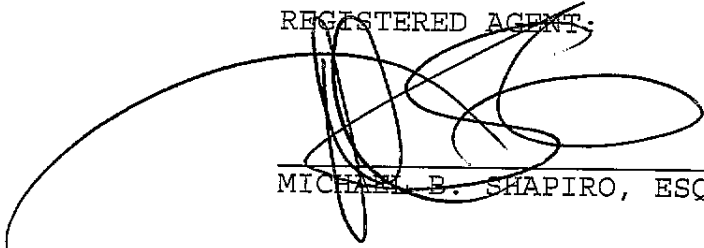
By:


Steven Levin, as its President

ACCEPTANCE AND APPOINTMENT AS REGISTERED AGENT

Having been named as Registered Agent for CORWAL, LTD., a Florida limited partnership, in the foregoing Certificate of Limited Partnership, I, on behalf of the Partnership, hereby agree to accept service of process for said Partnership and to comply with any and all statutes relative to the complete and proper performance of the duties of Registered Agent.

REGISTERED AGENT:


MICHAEL E. SHAPIRO, ESQ.

STATE OF FLORIDA)
)
COUNTY OF PALM BEACH)

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
90 FEB 17 PM 3:34

AFFIDAVIT OF CAPITAL CONTRIBUTIONS

BEFORE ME, the undersigned, personally appeared STEVEN LEVIN,
as President of CS WAL REALTY, INC., a Florida corporation,
constituting all of the General Partners of CORWAL, LTD., a Florida
limited partnership, hereinafter referred to as the "Partnership,"
who, upon being duly sworn, certified as follows:

1. The total amount of capital contributions to the
Partnership made by the Limited Partners is: \$10,000.

2. The total amount of additional capital contributions
anticipated to be contributed by the Limited Partners is:
\$ - 0 -.

FURTHER AFFIANT SAYETH NAUGHT.

Under penalties of perjury, I declare that I have read the
foregoing, and the facts alleged are true, to the best of my
knowledge and belief.

GENERAL PARTNER:

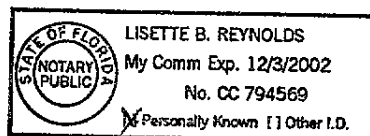
CS WAL REALTY, INC.
a Florida corporation

By: Steven Levin
STEVEN LEVIN, its President

SWORN AND SUBSCRIBED TO before me this 9th day of February,
2000.

Lisette B. Reynolds
NOTARY PUBLIC, STATE OF FLORIDA AT LARGE

My commission expires:



(Notary Public)