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ALTMAN DEVELOPMENT CORPORATION

Tammy L. Melander
tmelander@altmancos.com

April 12, 2005

VIA FEDERAL EXPRESS

Florida Department of State
Division of Corporations
409 E. Gaines Street
Tallahassee, FL 32399

RE: *Altman Partners – Sapphire, Ltd.*

To Whom It May Concern:

In connection with the above-referenced, please find enclosed for filing one (1) original of the following:

- (i) A check to cover filing fees made payable to Florida Department of State Division of Corporations in the amount of \$87.50;
- (ii) Certificate of Limited Partnership;
- (iii) Acceptance of Appointment as Registered Agent; and
- (iv) Affidavit of Capital Contributions.

Once you have had an opportunity to process please return the formation documents to me in the enclosed prepaid Federal Express envelope.

Should you have any questions, comments or concerns please do not hesitate to contact me at (561) 314-1445.

Sincerely,

Tammy L. Melander
Paralegal

Enclosures

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CERTIFICATE OF LIMITED PARTNERSHIP
OF
ALTMAN PARTNERS – SAPPHIRE, LTD.
a Florida limited partnership

The undersigned general partners desiring to form a limited partnership pursuant to Florida Revised Uniform Limited Partnership Act as set forth in Part I, Chapter 620 of the Florida Statutes, hereby state the following:

1. The name of the limited partnership is Altman Partners – Sapphire, Ltd. (the “Partnership”).
2. The address of the office of the Partnership is 1515 N. Federal Highway, Suite 300, Boca Raton, Florida 33432.
3. The name and address of the agent for service of process on the Partnership is Jeffrey A. Deutch, P.A., 7777 Glades Road, Suite 300, Boca Raton, Florida 33434.
4. The name and business address of each general partner is: (1) Altman Development Corporation, 1515 N. Federal Highway, Suite 300, Boca Raton, Florida 33432; and (2) The Altman Companies, Inc., 1515 N. Federal Highway, Suite 300, Boca Raton, Florida 33432.
5. The mailing address of the Partnership is 1515 N. Federal Highway, Suite 300, Boca Raton, Florida 33432.
6. The latest date upon which the Partnership will dissolve is December 31, 2053.

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F98-3787

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

This Certificate of Limited Partnership has been executed by each General Partner of the Partnership this 13 day of April, 2005.

GENERAL PARTNERS:

ALTMAN DEVELOPMENT CORPORATION,
a Michigan corporation

By: [Signature]
Jeffery A. Roberts, President

THE ALTMAN COMPANIES, INC.
Michigan corporation

By: [Signature]
Jeffery A. Roberts, Vice President

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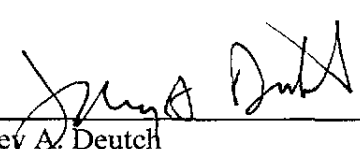
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ACCEPTANCE OF APPOINTMENT AS REGISTERED AGENT

Having been named as registered agent for Altman Partners – Sapphire, Ltd., a Florida limited partnership (the “Partnership”), in the foregoing Certificate of Limited Partnership, the undersigned professional association, on behalf of the Partnership, hereby agrees 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.

JEFFREY A. DEUTCH, P.A.,
a Florida professional association

By: 

Jeffrey A. Deutch
President

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AFFIDAVIT OF CAPITAL CONTRIBUTIONS

BEFORE ME, the undersigned, constituting all of the general partners of Altman Partners – Sapphire, Ltd., a Florida limited partnership, each certify as follows:

FIRST: The amount of capital contributions to date of the limited partners is \$0.00.

SECOND: The total amount contributed and anticipated to be contributed by the limited partners at this time totals \$7,500.

Executed this 13 day of April, 2005.

FURTHER AFFIANTS SAYETH NOT.

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

GENERAL PARTNERS:

ALTMAN DEVELOPMENT CORPORATION,
a Michigan corporation

By: [Signature]
Jeffery A. Roberts, President

THE ALTMAN COMPANIES, INC., a
Michigan corporation

By: [Signature]
Jeffery A. Roberts, Vice President

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