

((H10000086912 3))

**CERTIFICATE OF MERGER
FOR
M & L 18 REALTY ASSOCIATES LIMITED PARTNERSHIP**

The undersigned General Partner(s), desiring to file and submit this Certificate of Merger of a limited partnership pursuant to the Florida Revised Uniform Limited Partnership Law, as set forth in Section 620.108 of the Florida Statutes, and hereby state the following:

1. M & L 18 REALTY ASSOCIATES LIMITED PARTNERSHIP, is a limited partnership duly organized, validly existing and in good standing under the laws of the State of Florida, whose certificate of limited partnership was filed with the Florida Department of State on April 1, 2010, under Document No. A10000000193.

2. M & L 18 REALTY ASSOCIATES LIMITED PARTNERSHIP, is a limited partnership duly organized, validly existing and in good standing under the laws of the State of New Jersey (the "NJ Partnership"), and is merging with and into M & L 18 REALTY ASSOCIATES LIMITED PARTNERSHIP, a Florida limited partnership, as the surviving limited partnership in accordance with and pursuant to a Plan and Agreement of Merger between the parties a copy which is attached hereto and made apart hereof as Exhibit "A".

3. The merger was authorized, approved and adopted by unanimous written consent by the General Partner(s) and Limited Partner(s) of the Partnership on March 19, 2010 in accordance with its governing law.

4. The merger was authorized, approved and adopted by unanimous written consent by the General Partner(s) and Limited Partner(s) of NJ Partnership on March 19, 2010 in accordance with its governing law.

5. This Certificate of Merger shall be effective at the time of its filing with the Florida Department of State.


FILED
10 APR 16 AM 10:12
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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IN WITNESS WHEREOF, the undersigned authorized representative of each limited partnership executed this certificate of merger the 19 day of March, 2010.


M & L 18 REALTY ASSOCIATES LIMITED PARTNERSHIP,
a Florida limited partnership

By: M & L 18 Associates, Inc., a Florida corporation,
its General Partner

By: 
Alan Cornell, President

M & L 18 REALTY ASSOCIATES LIMITED PARTNERSHIP,
a New Jersey limited partnership

By: M & L 18 Associates, Inc., a New Jersey corporation,
its General Partner

By: 
Alan Cornell, President

GREENSPOON MARDER, PA

PLAN AND AGREEMENT OF MERGER
LIMITED PARTNERSHIPS

THIS AGREEMENT is made and adopted as of the 19th day of March, 2010 ("Agreement"), by and between M & L 18 REALTY ASSOCIATES LIMITED PARTNERSHIP, a New Jersey limited partnership (hereinafter referred to as "M & L New Jersey") and M & L 18 REALTY ASSOCIATES LIMITED PARTNERSHIP, a Florida limited partnership (hereinafter referred to as "M & L Florida").

RECITALS

WHEREAS, M & L New Jersey is a limited partnership duly organized, validly existing and in good standing under the laws of the State of New Jersey; and

WHEREAS, M & L Florida is a limited partnership duly organized, validly existing and in good standing under the laws of the State of Florida; and

WHEREAS, the General Partner and Limited Partners of each respective limited partnership deem it desirable and in the best interests of their partnership that M & L New Jersey be merged with and into M & L Florida, and that M & L Florida remain as the surviving limited partnership;

NOW, THEREFORE, in consideration of the premises, and other good and valuable considerations, the parties agree as follows:

1. **Merger.** The M & L New Jersey shall be merged with and into the M & L Florida, and M & L Florida shall continue as the surviving limited partnership. M & L Florida shall become the owner, without other transfer, of all the assets, rights, titles, interests and properties of M & L New Jersey and shall become subject to all the debts and liabilities of M & L New Jersey in the same manner as if it had acquired and incurred them, respectively.

2. **Principal Office.** The principal office of the M & L Florida, as the surviving limited partnership will be 17640 Lake Estates Drive, Boca Raton, Florida 33496, and shall remain so upon the merger.

3. **Objects and Purposes.** The nature of the current and intended business of the surviving limited partnership shall be any and all business as permitted under Florida law.

4. **Certificate of Limited Partnership.** The purposes and general partner of the surviving limited partnership shall be as appears in the Certificate of Limited Partnership (as amended, if applicable) of M & L Florida on file with the office of the Department of State of the State of Florida on the date of this Agreement and the registered agent and office shall be as appears on file with said Department of State. From and after the effective date of the merger hereunder, and until further amended, altered or restated as provided by law, such Certificate of Limited Partnership, as amended, separate and apart from this Agreement, shall be, and may be separately certified as, the Certificate of Limited Partnership of the surviving limited partnership.

5. Limited Partnership Agreement. M & L Florida shall adopt the present Limited Partnership Agreement of M & L New Jersey, and it shall remain as the Limited Partnership Agreement of the surviving limited partnership, except as same may be hereinafter modified by M & L Florida following the merger and shall not be altered, amended, nor repealed by reason of such merger.

6. Names and Addresses of limited partners. The names and addresses of the limited partners of the surviving limited partnership upon the effective date of the merger shall be as currently set forth in the Limited Partnership Agreement and/or records of the surviving partnership as maintained in the corporate minute book of M & L Florida.

7. Effective Date. The merger shall become effective upon filing the Certificate of Merger with the Florida Department of State.

8. Abandonment of Merger. Notwithstanding anything to the contrary, prior to the effective date, the General Partner of the constituent limited partnership may rescind this Agreement (and thereby abandon the merger) by mutual consent, and thereupon this Agreement shall be void and of no effect.

9. Amendment and Modification. Subject to applicable law, this Agreement may be amended, modified and supplemented by mutual consent of the respective General Partner of the constituent limited partnership any time prior to the effective date of the merger contemplated herein.

10. Waiver. No waiver is valid unless in writing and issued by the waiving party, and no waiver shall be construed as a waiver of any other or subsequent breach.

11. Governing Law and Venue. This Agreement is governed by the laws of the State of Florida and the sole venue for any action or proceeding shall be any court having competent jurisdiction in Palm Beach County, Florida.

12. Assignment. Neither this Agreement or any of the rights, interests or obligations hereunder shall be assigned or delegated by any party hereto without the prior written consent of the other party hereto and this Agreement and all the provisions herein shall be binding upon and for the benefit of the parties hereto and their respective permitted successors, assigns and/or delegates.

13. Integration and Captions. This Agreement includes the entire understanding of the parties with respect to the subject matter hereof. This Agreement is an integration of any and all prior agreements and representations with respect to the subject hereof. The captions herein are for convenience and shall not control the interpretation of this Agreement.

14. Authorization, Conflicts, and Execution. Each party represents to the other that this Agreement is a binding obligation of the party and shall not conflict with any other agreement between such party and any other person.

15. Severability. If any provision of this Agreement is deemed by any court of competent jurisdiction unenforceable, the remainder of this Agreement, or the application of such provision in any other circumstance, shall not be effected thereby.

16. Ambiguities. The normal rule of construction to the effect that ambiguities in any agreement are construed against the drafting party shall not apply to this Agreement.

17. Cooperation. Each party shall provide such reasonable cooperation and execute such reasonable documents as shall be reasonably requested by the other party hereto to perform this Agreement.

18. Gender. Wherever the context shall so require, all words herein in any gender shall be deemed to include the masculine, feminine or neuter gender; all singular words shall include the plural and all plurals shall include the singular.

19. Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute one and same instrument.

N WITNESS WHEREOF, the undersigned have executed this Agreement as of the date first written above.

WITNESSES:

M & L 18 REALTY ASSOCIATES LIMITED
PARTNERSHIP, a New Jersey limited partnership
(M & L New Jersey)

By: M & L 18 Associates, Inc., a New Jersey
corporation, its General Partner

By: Alan Cornell
Alan Cornell, President

Michelle Narea-Popu

Michelle Narea-Popu

WITNESSES:

M & L 18 REALTY ASSOCIATES LIMITED
PARTNERSHIP, a Florida limited partnership
(M & L Florida)

By: M & L 18 Associates, Inc., a Florida
corporation, its General Partner

By: Alan Cornell
Alan Cornell, President

Michelle Narea-Popu

Michelle Narea-Popu