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Amended & Restated Certificate
Filed 2-3-87

7pgs.



A 19813

I.R.E. Financial Corporation

100 I.R.E. FINANCIAL BUILDING
12500 N. DIXIE HIGHWAY
CORAL GABLES, FLORIDA 33130
(305) 442-8100
CABLE: IRI PRO

HAND DELIVERY

January 30, 1987

02/24/87 00100 011
LIMITED PARTNERSHIP
LTD PARTNERSHIP 30.00
=====

Secretary of State
8405 N.W. 53 Street
Suite C-100
Miami, Florida

TOTAL 30.00

RE: Amended and Restated Certificates of Limited Partnership

- I.R.E. Real Estate Fund, Ltd. - Series 21
- I.R.E. Real Estate Fund, Ltd. - Series 23
- I.R.E. Real Estate Fund, Ltd. - Series 24
- I.R.E. Real Estate Fund, Ltd. - Series 25
- I.R.E. Real Estate Fund, Ltd. - Series 26
- I.R.E. Real Estate Fund, Ltd. - Series 27
- I.R.E. Real Estate Growth Fund, Ltd. - Series 28
- I.R.E. Growth Fund, Ltd. - Series 29
- I.R.E. Series 29 Associates, Ltd.
- I.R.E. Pension Investors, Ltd.
- I.R.E. Pension Investors, Ltd. - II
- I.R.E. Real Estate Income Fund, Ltd.
- I.R.E. Income Plus Fund, Ltd.
- I.R.E. Income Plus Associates, Ltd.

Sirs:

On behalf of each of the above-listed limited partnerships, I am filing herewith Amended and Restated Certificates of Limited Partnership (or, in certain cases, Restated Certificates of Limited Partnership) under the Florida Revised Uniform Limited Partnership Act (1986). For each Limited Partnership listed above, please find two manually signed copies of the Certificate of Limited Partnership, and one manually signed and notarized Affidavit of Capital Contributions.

Name	
Availability	
Document Examiner	
Updater	BLT
Printer	BLT
Verifier	BLT
Acknowledgement	BLT
W. P. Verifier	BLT

C. TAX	
FILING	30.-
R. AGENT	
C. COPY	
TOTAL	30.-
N. BANK	
BALANCE DUE	
REFUND	
PHOTO COPY	

Also enclosed for each partnership is a check for filing fees. With respect to all partnerships except I.R.E. Income Plus Fund, Ltd., the partnership either has previously paid the maximum filing fee or the amount of capital has not increased; accordingly, the filing fee for each such partnership is \$30. I.R.E. Income Plus Fund, Ltd. is reporting substantially increased capital, and is herewith tendering the maximum filing fee of \$1,000.

Please return stamped file copies of the Certificates of Limited Partnership to the undersigned in the enclosed return envelope. Please do not hesitate to call me if you have any questions.

Sincerely,

Marshall R. Burack
Senior Vice President - Legal

MRB/ib

Enclosures

AMENDED AND RESTATED
CERTIFICATE OF LIMITED PARTNERSHIP OF
I.R.E. REAL ESTATE INCOME FUND, LTD.

a Florida limited partnership

THE UNDERSIGNED, constituting at least one of the General Partners of I.R.E. Real Estate Income Fund, Ltd., a Florida limited partnership, whose Certificate of Limited Partnership was filed with the Florida Department of State on April 30, 1985, hereby amends and restates said Certificate of Limited Partnership as follows:

The Certificate of Limited Partnership is hereby amended and restated, in its entirety, in compliance with the provisions of Sec. 620.109 of the Florida Revised Uniform Limited Partnership Act (1936), to read as follows:

1. The name of the Partnership is I.R.E. Real Estate Income Fund, Ltd.

2. The address of the office of the Partnership is:

1320 S. Dixie Highway
Coral Gables, Florida 33146

3. The name and address of the agent for service of process on the Partnership are:

Alan B. Levan
1320 S. Dixie Highway
Coral Gables, Florida 33146

4. The names and business addresses of the General Partners are as follows:

I.R.E. Income Advisors Corp.	1320 S. Dixie Highway Coral Gables, Florida 33146
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Alan B. Levan	1320 S. Dixie Highway Coral Gables, Florida 33146
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Susan C. Perlstein	1320 S. Dixie Highway Coral Gables, Florida 3314
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Frank V. Grieco, formerly a General Partner of the Partnership, resigned as a General Partner effective as of December 31, 1986.

5. The mailing address of the Partnership is:

1320 S. Dixie Highway
Coral Gables, Florida 33146

6. The latest date on which the Partnership shall dissolve is December 31, 2015.

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

IN WITNESS WHEREOF, the undersigned has executed this Amendment to the Certificate of Limited Partnership of I.R.E. Real Estate Income Fund, Ltd., this 21st day of January, 1987.

GENERAL PARTNER

Alan B. Levan

STATE OF FLORIDA)
)
COUNTY OF DADE)

AFFIDAVIT OF CAPITAL CONTRIBUTIONS

I.R.E. REAL ESTATE INCOME FUND, LTD.

a Florida limited partnership

BEFORE ME, the undersigned personally appeared I.R.E. Income Advisors Corp., Alan B. Levan, and Susan C. Perlstein constituting all of the general partners of I.R.E. Real Estate Income Fund, Ltd., a Florida limited partnership, hereinafter referred to as the "Partnership," who upon being duly sworn, certified as follows:

1. The amount of capital contributed, or anticipated to be contributed to the Partnership by the limited partners, in the aggregate, is \$29,806,500.

FURTHER AFFIANT SAYETH NOT.

Under 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 Partner
I.R.E. INCOME ADVISORS CORP.,
Managing General Partner

Date: January 21, 1987

By:

Alan B. Levan, President

Alan B. Levan


Susan C. Perlstein

BEFORE ME, the undersigned officer, a Notary Public authorized to administer oaths and to take acknowledgments in and for the State and County set forth above, personally appeared Alan B. Levan and Susan C. Perlstein, known to me and known by me to be the persons who executed the foregoing Affidavit of Capital Contribution, and (he) (they) acknowledged to me and before me that (he) (they) executed this Affidavit as and/or on behalf of the General Partner(s) of said Partnership.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the State and County aforesaid, this 21st day of January, 1987.

Heana Marcelo
Notary Public,
State of Florida at Large

My Commission Expires:

(NOTARY SEAL)