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◊ Also admitted in Michigan
† Board Certified
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May 9, 1996

Via Federal Express

Corporate Records Bureau
Division of Corporations
Office of the Secretary of State
409 East Gaines Street
Tallahassee, Florida 32399

Re: A.K.B., Ltd., a Florida Limited Partnership

Dear Sir or Madam:

Enclosed please find a Certificate of Limited Partnership with attached Affidavit of Capital Contributions for A.K.B., Ltd., accompanied by a copy of same. Also enclosed is our check for the amount of \$1,487.50 for filing the document, as follows:

Filing Fee	\$1,400.00
Registered Agent Fee	35.00
Certified Copy	52.50
TOTAL	\$1,487.50

400001819024
-05/13/96--01072--001
***1487.50 ***1487.50

FILED
MAY 10 1996
TALLAHASSEE, FLORIDA

CM

Thank you for your assistance with this matter. If you have any questions or require additional information, please do not hesitate to contact me.

Very truly yours,

TREISER, KOBZA & VOLPE, CHARTERED

Thomas A. Collins, II
Legal Ass't & Co

Thomas A. Collins, II
For the Firm

Enclosures
TAC/sls

**CERTIFICATE OF LIMITED PARTNERSHIP
OF A.K.B., LTD.,
A Florida Limited Partnership**

FILED
MAY 10 1996
CLERK OF COURT
JUDICIAL CIRCUIT IN AND FOR
THE NINTH JUDICIAL CIRCUIT
IN FLORIDA

The undersigned General Partner, desiring to form a limited partnership pursuant to the Florida Revised Uniform Limited Partnership Act, hereby makes and files this Certificate of Limited Partnership for A.K.B., LTD., hereinafter referred to as the "Partnership."

1. Name of Partnership. The name of the Partnership is A.K.B., LTD.
2. Address of Office. The address of the record-keeping office of the Partnership is 2247 Imperial Golf Course Boulevard, Naples, Florida 33942.
3. Agent For Service of Process. The name and address of the Partnership's agent for service of process in Florida is Anita K. Brown, 2247 Imperial Golf Course Boulevard, Naples, Florida 33942.
4. Name and Business Address of General Partner. The name and business address of the General Partner is A.K.B. EUROPEAN IMPORTS, INC., a Florida corporation, 2247 Imperial Golf Course Boulevard, Naples, Florida 33942. P94 000066245
5. Mailing Address of Partnership. The mailing address of the Partnership is: 2247 Imperial Golf Course Boulevard, Naples, Florida 33942.
6. Duration of Partnership. The Partnership and the limitation of liability of the limited partners shall commence upon the date of filing of this Certificate of Limited Partnership with the Florida Department of State. The latest date upon which the Partnership is to dissolve is December 31, 2045.

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, the undersigned has set its hand and seal as of the 8th day of May, 1996.

**A.K.B. EUROPEAN IMPORTS, INC.,
a Florida corporation, General Partner**

By: Anita K. Brown
Anita K. Brown, President

STATE OF FLORIDA,
COUNTY OF COLLIER

The foregoing instrument was acknowledged before me this 8th day of May, 1996, by Anita K. Brown, President of A.K.B. EUROPEAN IMPORTS, INC. a Florida corporation, General Partner of A.K.B., LTD., a Florida limited partnership, on behalf of the Partnership. She is personally known to me and did take an oath.

Witness my hand and official seal in the County and State last aforesaid, this 8th day of May, 1996.

Thomas A. Collins
Notary Public

Typed, Printed or Stamped Name

My commission expires:

My commission number is:



ACCEPTANCE OF APPOINTMENT AS REGISTERED AGENT

Having been named as registered agent for A.K.B., LTD., a Florida limited partnership (the "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:

Anita K. Brown
Anita K. Brown

FILED
96 MAY 10 PM 2:37
COLLIER COUNTY
FLORIDA

STATE OF FLORIDA)
)
COUNTY OF COLLIER)

AFFIDAVIT OF CAPITAL CONTRIBUTIONS

A.K.B., LTD.

FILED
CLERK OF DISTRICT COURT
JAN 19 1996

BEFORE ME, the undersigned authority, personally appeared ANITA K. BROWN, the President of A.K.B. EUROPEAN IMPORTS, INC., the sole general partner of A.K.B., LTD., a Florida limited partnership, hereinafter referred to as the "Partnership." ANITA K. BROWN, President, residing in Naples, Florida, who upon being duly sworn, certified on behalf of the general partner, as follows:

1. The amount of capital contributions to the Partnership made by the limited partner is as follows:

ANITA K. BROWN	\$130,000.00
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2. The amount of additional capital contributions anticipated to be contributed by the limited partner is as follows:

ANITA K. BROWN	\$ 70,000.00
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FURTHER AFFIANT SAYETH NAUGHT.

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:

A.K.B. EUROPEAN IMPORTS, INC.

By: Anita K. Brown
Anita K. Brown, President

Date: Jan 10, 1996

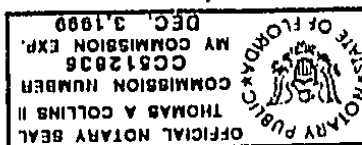
Sworn to and subscribed before me this 11 day of May, 1996, by Anita K. Brown as President of A.K.B. European Imports, Inc., sole general partner of A.K.B., Ltd. Affiant is personally known to me.

Thomas A. Collins
Notary Public

Typed, Printed or Stamped Name

My commission expires:

My commission number is:



FILED
05 MAY 10 PM 2:27
TALLAHASSEE, FLORIDA