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BAKER, DONELSON, BEARMAN & CALDWELL

A PROFESSIONAL CORPORATION

FIRST TENNESSEE BUILDING

163 MADISON AVENUE

SUITE 2000

MEMPHIS, TENNESSEE 38103

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TENNESSEE

MEMPHIS
NASHVILLE
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KNOXVILLE
JOHNSON CITY
HUNTSVILLE

MISSISSIPPI

JACKSON

WASHINGTON, D.C.

TERESA B. WITTJEN
DIRECT DIAL: (901) 577-2103

November 13, 1996

FILED
96 DEC -2 AM 10:17
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Florida Secretary of State
Division of Corporation
P.O. Box 6327
Tallahassee, Florida 32314

300002017283--6
-12/02/96--01050--011
***1837.50 ***1837.50

RE: The Tides MemTops'l, Ltd.

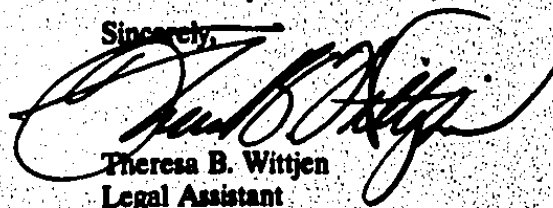
CM

Dear Sir or Madam:

Please accept for filing, in duplicate, the Certificate of Limited Partnership and Affidavit of Capital Contributions for The Tides MemTops'l, Ltd. together with the filing fee in the amount of \$1,837.50.

Upon completion of filing, please forward evidence to the undersigned at the address on the above letterhead.

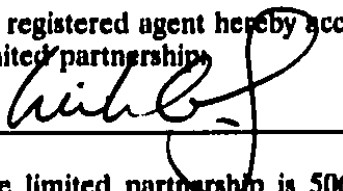
Sincerely,



Theresa B. Wittjen
Legal Assistant

TBW/kk
Enclosure

**CERTIFICATE OF LIMITED PARTNERSHIP
OF
THE TIDES MEMTOPS'L, LTD.**

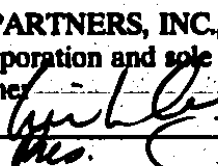
1. The name of the limited partnership is The Tides Memtops'l, LTD.
2. The business address of the limited partnership is 506 Highway 98 East, Destin, Okaloosa County, Florida 32541.
3. The name of the registered agent for service of process is William W. Abbott, Jr.
4. The address of the registered agent set forth in paragraph 3. above for service of process is 506 Highway 98 East, Destin, Okaloosa County, Florida, 32541.
5. By his signature below, the registered agent hereby accepts his designation as registered agent for the limited partnership.

6. The mailing address of the limited partnership is 506 Highway 98 East, Destin, Florida, 39541.
7. The latest date on which the partnership is to be dissolved is December 31, 2046.
8. The name and address of the sole general partner are as follows:

MENTIDE PARTNERS, INC., 996-70477
a Florida Corporation
506 Highway 98 East
Destin, Florida 32541

Under penalties of perjury, I declare that I have read the foregoing and know the contents thereof and that the facts stated herein are true and correct.

WITNESS MY HAND this 23RD day of OCT, 1996.

THE TIDES MEMTOPS'L, LTD.

MENTIDE PARTNERS, INC.
A Florida corporation and sole
General Partner
BY: 
TITLE: Pres.

**AFFIDAVIT OF CAPITAL CONTRIBUTIONS
OF
THE TIDES MEMTOPS'L, LTD.**

^{Ltd.} The undersigned, the sole general partner, of The Tides Memtops'l, LTD., a Florida general partnership hereby certifies that the amount of capital contributions to date of the limited partners is \$80,000.

The total amount contributed and anticipated to be contributed by the limited partners at this time totals \$250,000.

FURTHER AFFIANT SAYETH NOT.

Under penalties of perjury I declare that I have read the foregoing and know the contents thereof and that the facts stated herein are true and correct.

Dated: October 23, 1996

THE TIDES MEMTOPS'L LTD.
MEMTIDE PARTNERS, INC.,
A Florida corporation and sole
General Partner

BY: _____

TITLE: _____

FILED
6 DEC -2- AM 10:17
SECRETARY OF
TREASURY
FLORIDA