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[Handwritten signature]

MOYLE, FLANIGAN, KATZ, RAYMOND, WHITE & KRASKER, P.A.
ATTORNEYS AT LAW

Office Delivery:
625 North Flagler Drive - 9th Floor
West Palm Beach, Florida 33401-4025

Post Office Delivery:
P.O. Box 3888
West Palm Beach, Florida 33402-3888

Telephone: (561) 659-7500
Facsimile: (561) 659-1789

FRANCIS X. J. LYNCH
Direct Line: (561) 822-0387
E-mail: flynch@moylelaw.com

Tallahassee Office
(850) 681-3828
Wellington Office
(561) 227-1560

July 28, 2006

FEDERAL EXPRESS

Florida Department of State
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, Florida 32301

Re: Vachel Limited Partnership

To Whom It May Concern:

With regard to the above, enclosed please find duplicate originals of the Certificate of Dissolution for Vachel Limited Partnership, together with this firm's check in the amount of \$52.50.

Thank you for your assistance in this matter. Should you have any questions or comments in this regard, please feel free to contact me.

Sincerely,



FRANCIS X. J. LYNCH

FXJL/kh
Enclosures

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**CERTIFICATE OF DISSOLUTION
FOR
VACHEL LIMITED PARTNERSHIP**

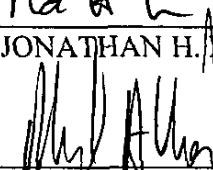
Pursuant to Section 620.1203, Florida Statutes, this Florida limited partnership, the certificate for which was filed with the Florida Department of State on December 23, 1997, hereby submits this Certificate of Dissolution.

FIRST: The reason for the dissolution of the limited partnership is that the purpose for which the limited partnership has been accomplished and there exists no valid business purpose for the continuation of said entity.

SECOND: The Effective Date of the dissolution is the date this document is filed by the Florida Department of State.

BFLP LIMITED LIABILITY CO.

By: 
JONATHAN H. KRAMER, Manager

By: 
RICHARD A. HOWARD, Manager

By: 
DAVID MALKIN, Manager

By: 
ANDREW E. ADELSON, Manager

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COVER LETTER

TO: Registration Section
Division of Corporations

SUBJECT: BERKOVITS, LAGO & COMPANY, LLP
(Name of Partnership)

DOCUMENT NUMBER: LLP000000161

The enclosed Amendment to Partnership Registration and fee(s) are submitted for filing.

Please return all correspondence concerning this matter to the following:

JOE S. BERKOVITS

(Name of Person)

GP0600001512-9
07/31/06--01005--017 **25.00

BERKOVITS, LAGO & COMPANY, LLP

(Firm/Company)

8211 WEST BROWARD BLVD. SUITE 340

(Address)

PLANTATION, FLORIDA 33324

(City/State and Zip Code)

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2006 JUL 31 AM 11:01

For further information concerning this matter, please call:

JOE S. BERKOVITS

(Name of Person)

at (954) 475-3199

(Area Code & Daytime Telephone Number)

STREET ADDRESS:

Registration Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, Florida 32301

MAILING ADDRESS:

Registration Section
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

CR2E067 (01/06)

GP#



AMENDMENT TO PARTNERSHIP REGISTRATION

Pursuant to section 620.8105(7), Florida Statutes, this partnership submits the following to amend its registration:

(Note: An amendment to a partnership registration cannot be filed with the Florida Department of State unless a partnership registration was previously filed and is of record with this office.)

FIRST: The name of the partnership is: BERKOVITS, LAGO & COMPANY, L.L.P.

SECOND: The partnership was registered with the Florida Department of State on 2/15/2000 and assigned registration number SP0000000310

THIRD: Amendment(s): (Indicate and identify substance of what is being amended, added, or deleted)

NAME OF LLP SHOULD BE:

BERKOVITS, LAGO & COMPANY, LLP

FOURTH: Effective date, if other than the date of filing: 2/15/2000
(Effective date cannot be prior to the date of filing nor more than 90 days after the date of filing.)

The execution of this statement constitutes an affirmation under the penalties of perjury that the facts stated herein are true.

Signed this 25 day of JULY, 2006

Signatures of a partner or authorized person: _____

Typed or printed name of person signing above: JOE S. BERKOVITS

Filing Fee:	\$25.00
Certified copy:	\$52.50 (optional)
Certificate of Status:	\$ 8.75 (optional)

Make checks payable to Florida Department of State and mail to:
Division of Corporations P.O. Box 6327 Tallahassee, FL 32314

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