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ADORNO & ZEDER
A PROFESSIONAL ASSOCIATION

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Writer's Direct No.:
(305) 860-7362

January 20, 1998

Florida Department of State
409 East Gaines Street
Tallahassee, Florida 32301
Attn: Limited Partnership Filing

FILED
98 JAN 21 PM 12:18
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

RE: P&O Packaging, Ltd., a Florida Limited Partnership

Ladies and Gentlemen:

CM

Enclosed For filing with the Florida Department of State is the Certificate of Limited Partnership for the captioned Florida Partnership. Also enclosed is a check in the amount of \$1,837.50 to cover the following requisite filing fees:

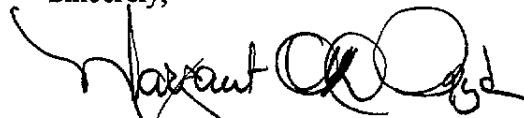
Filing Fee (maximum)	\$1,750.00
Designation of Registered Agent Fee	35.00
Certified Copy Fee	52.50

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-01/21/98--01104--002
***1837.50 ***1837.50

Please forward the certified copy of the Certificate of Limited Partnership to me in the enclosed self-addressed, stamped envelope.

If you have any questions, please call me at my direct number (305) 860-7362.

Sincerely,



Margaret O'D. Ryder
Legal Assistant

MOR
136220/13579.001

CERTIFICATE OF LIMITED PARTNERSHIP

OF

P&O PACKAGING, LTD.

The undersigned, pursuant to the provisions of Section 620.108 of the Florida Statutes,
hereby certifies and swears in this Certificate of Limited Partnership to the following:

ARTICLE I - NAME.

The name of the limited partnership is:

P&O PACKAGING, LTD. (the "Partnership")

ARTICLE II - REGISTERED AGENT.

The name and address of the Registered Agent for the Partnership is:

Dennis J. Olle, Esq.
Adorno & Zeder, P.A.
2601 South Bayshore Drive
Suite 1600
Miami, Florida 33133

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ARTICLE III - GENERAL PARTNER.

The name and business address of the general partner is as follows:

998-1783
P&O Partners, Inc., a Florida corporation
6201 SW 145th Street
Miami, Florida 33158

ARTICLE IV - MAILING ADDRESS.

The mailing address for the Partnership is as follows: Also principle place of
business address.

6201 SW 145th Street
Miami, Florida 33158

ARTICLE V - DISSOLUTION DATE.

The latest date upon which the Partnership is to dissolve is December 31, 2048

IN WITNESS WHEREOF, the General Partner has caused this Certificate of Limited Partnership to be executed at Miami, Florida, this 12th day of January, 1998.

P&O PARTNERS, INC.,
a Florida corporation,
General Partner

By: Craig A. Brumfield
Craig A. Brumfield,
Chairman of the Board

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TALLAHASSEE, FLORIDA

STATE OF FLORIDA)
)
COUNTY OF MIAMI-DADE)

The foregoing Certificate of Limited Partnership of P&O Packaging, Ltd. was acknowledged before me this 12th day of January, 1998, by Craig A. Brumfield, who is personally known to me and known to me to be the Chairman of the Board of P&O Partners, Inc., a Florida corporation, the General Partner of P&O Packaging, Ltd.

Margaret O'D. Ryder
Margaret O'D. Ryder
Notary Public State of Florida

My commission expires:

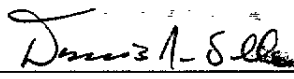


Margaret O'D. Ryder
MY COMMISSION # CC655590 EXPIRES
September 15, 2000
BONDED THRU TROY FAIN INSURANCE, INC.

ACCEPTANCE BY REGISTERED AGENT

Pursuant to Sections 620.105 and 620.192 of the Florida Statutes, the undersigned accepts appointment as Registered Agent for P&O PACKAGING, LTD., a Florida limited partnership, and accepts all obligations imposed on it as such under Florida law.

Executed this 12 day of January, 1998.



Dennis J. Olle

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TALLAHASSEE, FLORIDA

AFFIDAVIT OF CAPITAL CONTRIBUTIONS

STATE OF FLORIDA)
)
COUNTY OF MIAMI-DADE)

Craig A. Brumfield, first being duly sworn, deposes and says:

1. I am the Chairman of the Board of the P&O Partners, Inc., a Florida corporation and the General Partner of P&O PACKAGING, LTD., a Florida limited partnership (the "Partnership").
2. The assets contributed to the Partnership by the Class A limited partners have an agreed upon fair market value of \$2,524,500 and the total anticipated value of the capital contributions of the Class A limited partners is the same.

P&O PARTNERS, INC.,
a Florida corporation,
General Partner

By: *Craig Brumfield*
Craig A. Brumfield,
Chairman of the Board

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98 JAN 21 PM 12:18
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The foregoing Affidavit was acknowledged before me this 12th day of January, 1998, by Craig A. Brumfield, who personally known to me and known to me to be the Chairman of the Board of P&O Partners, Inc., a Florida corporation, the General Partner of P&O Packaging, Ltd.

Margaret O'D. Ryder
Margaret O'D. Ryder
Notary Public, State of Florida

My commission expires:



Margaret O'D. Ryder
MY COMMISSION # 00555590 EXPIRES
September 15, 2000
BONDED THRU TROY FAIR INSURANCE, INC.