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FROM: GUNSTER, YOAKLEY, ETAL. (WEST PALM BEACH) ACCT#: 076117000420
CONTACT: SHERI MILLER
PHONE: (561)650-0707 FAX #: (561)655-5677

NAME: IBIS APARTMENTS, LTD.

AUDIT NUMBER.....H98000012178

DOC TYPE.....FLORIDA LIMITED PARTNERSHIP

CERT. OF STATUS..0 PAGES..... 3

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**CERTIFICATE OF LIMITED PARTNERSHIP OF
IBIS APARTMENTS, LTD.
a Florida limited partnership**

The undersigned general partners, desiring to form a limited partnership pursuant to the Florida Revised Uniform Limited Partnership Act as set forth in Chapter 620.108, Florida Statutes, hereby certifies the following:

1. Name of Partnership. The name of the Partnership is as follows:

IBIS APARTMENTS, LTD.

2. Address of Record Keeping Office. The address of the record keeping office of the Partnership in the State of Florida is as follows:

7900 Glades Road, Suite 420
Boca Raton, FL 33434

3. Registered Office and Agent. The name and address of the agent for service of process on the Partnership is as follows:

Sheri Sauer
7900 Glades Road, Suite 420
Boca Raton, FL 33434

4. Name and Business Address of General Partner. The name and business address of the general partner is as follows:

Toppel Management, Inc.
7900 Glades Road, Suite 420
Boca Raton, FL 33434

5. Mailing Address. The mailing address of the Partnership is as follows:

7900 Glades Road, Suite 420
Boca Raton, FL 33434

Stephen G. Vogelsang, Esq.
FL BAR # 0614424
Gunster, Yoakley, Valdes-Fauli
& Stewart, P.A.
777 S. Flagler Dr., Suite 500E
West Palm Beach, FL 33401
(561) 655-1980

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6. Latest Date Upon Which Partnership Is To Dissolve. The latest date upon which the Partnership is to dissolve is December 31, 2048.

IN WITNESS WHEREOF, this Certificate of Limited Partnership has been executed by Harold Toppel as President of Toppel Management, Inc., as general partner of Ibis Apartments, Ltd. this 26 day of June, 1998.

Toppel Management, Inc., a Florida corporation, general partner of Ibis Apartments, Ltd., a Florida limited partnership

By: H Toppel
Harold Toppel
Its: President

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GUNSTER YOAKLEY VALDES F

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ACCEPTANCE OF APPOINTMENT AS REGISTERED AGENT

Having been named as registered agent for Ibis Apartments, Ltd., a Florida limited partnership (the "Partnership"), in the foregoing Certificate of Limited Partnership, I, on behalf of the Partnership, hereby state I am familiar with and agree to accept the duties and responsibilities as registered agent for said Partnership and to comply with any and all Florida Statutes relative to the complete and proper performance of the duties of registered agent.

REGISTERED AGENT:

By:


Sheri Sauer

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AFFIDAVIT OF CAPITAL CONTRIBUTIONS

BEFORE ME, the undersigned, personally appeared Harold Toppel as President of Toppel Management, Inc., general partner of Ibis Apartments, Ltd., a Florida limited partnership, hereinafter referred to as the "Partnership," who certifies as follows:

1. The total amount of capital contributions of the limited partners to the Partnership is Two Million Dollars (\$2,000,000.00).
2. The limited partners do not anticipate making any additional capital contributions to the Partnership.

Executed this 26 day of June, 1998.

FURTHER AFFIANT SAITH NOT.

Under penalties of perjury, I declare that I have read the foregoing and that the facts are true, to the best of my knowledge and belief.

Toppel Management, Inc., a Florida corporation, general partner of Ibis Apartments, Ltd., a Florida limited partnership

By: [Signature]
Harold Toppel
Its: President

STATE OF FLORIDA)
) SS.
COUNTY OF PALM BEACH)

The foregoing instrument was acknowledged before me this 26 day of June, 1998, by Harold Toppel, President of Toppel Management, Inc., as general partner of Ibis Apartments, Ltd. The above-named individual is personally known to me and did take an oath:

[Signature]
Print Name: SHERILYN B. SAUER
NOTARY PUBLIC, STATE OF FLORIDA
My Commission Expires:



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