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MICHAEL D. TANNENBAUM

*Attorney at Law*

2161 PALM BEACH LAKES BLVD.  
SUITE 304

WEST PALM BEACH, FLORIDA 33409

Palm Beach County (561) 471-1406  
Deerfield / Boca (954) 421-0025  
Fax (561) 683-7551

June 30, 1998

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\*\*\*1837.50 \*\*\*1837.50

Secretary of State  
Division of Corporations  
P.O. Box 5588  
Tallahassee, FL 32314

RE: Filing of Certificate of Limited Partnership  
Zipkin Associates, Ltd.

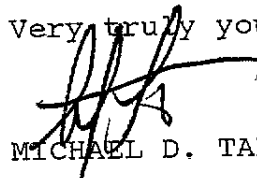
Dear Sir/Madam:

Enclosed please find an original and one (1) copy of the  
**Certificate of Limited Partnership** of the Zipkin Associates, Ltd.  
Also enclosed is a check in the sum of \$1,837.50 which represents  
the filing fee and the Certified Copy Fee.

Please file the enclosed Certificate of Limited Partnership  
and return the certified copy to me in the enclosed self-addressed  
envelope.

If there is a problem, please do not hesitate to call.

Very truly yours,



MICHAEL D. TANNENBAUM

Name	7/7/98
Availability	MDT/cd
Document	Encl.
Examiner	DCC
Updater	DCC
Updater	DCC
Verifier	DCC
Supervision	DCC
P. Verifier	DCC

FILED  
JUN-2 AM 10:25  
98  
TALLAHASSEE, FLORIDA  
SECRETARY OF STATE

TC  
\$2,000,000.00

A98000001643

**CERTIFICATE OF LIMITED PARTNERSHIP  
OF  
Zipkin Associates, Ltd.  
a Florida Limited Partnership**

The undersigned general partners desiring to form a limited partnership pursuant to the Florida Revised Uniform Limited Partnership Law as set forth in Section 620.108 of the Florida Statutes, hereby states the following:

1. The name of the Partnership is Zipkin Associates, Ltd.
2. The address of the office of the Partnership is 3400 North Ocean Blvd., #607, Riviera Beach, FL 33404.
3. The name and address of the agent for services of process on the Partnership is Morris A. Zipkin, 3400 North Ocean Blvd., #607, Riviera Beach, FL 33404.
4. The names and business addresses of the general partners are as follows:

Morris A. Zipkin  
3400 North Ocean Blvd., #607  
Riviera Beach, FL 33404

Alice Zipkin  
3400 North Ocean Blvd., #607  
Riviera Beach, FL 33404

5. The mailing address of the Partnership is 3400 North Ocean Blvd., #607, Riviera Beach, FL 33404.

6. The latest date upon which the Partnership shall dissolve is December 31, 2050.

The execution of this certificate by the undersigned general partners constitutes an affirmation under the penalties of perjury that the facts stated herein are true.

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

IN WITNESS WHEREOF, this Certificate of Limited Partnership  
has been executed by all of the general partners of Zipkin  
Associates, Ltd., this 23 day of June, 1998.

GENERAL PARTNERS

Morris A. Zipkin  
MORRIS A. ZIPKIN

Alice Zipkin  
ALICE ZIPKIN

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TALLAHASSEE, FLORIDA

ACCEPTANCE OF APPOINTMENT AS REGISTERED AGENT

Having been named as registered agent for Zipkin Associates, 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

*Morris A. Zipkin*  
MORRIS A. ZIPKIN

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TALLAHASSEE, FLORIDA

STATE OF FLORIDA

COUNTY OF PALM BEACH

AFFIDAVIT OF CAPITAL CONTRIBUTIONS

BEFORE ME, the undersigned personally appeared MORRIS A. ZIPKIN, one of the general partners of Zipkin Associates, Ltd., a Florida Limited Partnership, hereinafter referred to as the "Partnership," who upon being duly sworn, certified as follows:

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

TWO MILLION DOLLARS (\$2,000,000.00)

2. The amount of additional capital contribution anticipated to be contributed by the Limited Partners is as follows:

NONE

FURTHER AFFIANT SAYETH NOT.

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.

DATED: June 23, 1998

Morris A. Zipkin  
MORRIS A. ZIPKIN,  
General Partner

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TALLAHASSEE, FLORIDA

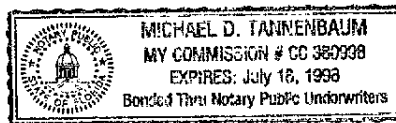
BEFORE ME, the undersigned officer, a Notary Public authorized to administer oaths and to take acknowledgments in and for the State and County set forth above, personally appeared MORRIS A. ZIPKIN, known to me and known by me to be the person who executed the foregoing Affidavit of Capital Contributions, and he acknowledged to me and before me that he executed this Affidavit as General Partner of said Partnership.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the State and County aforesaid, this 23, day of June, 1998.



NOTARY PUBLIC

My Commission Expires



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STATE OF FLORIDA

COUNTY OF PALM BEACH

AFFIDAVIT OF CAPITAL CONTRIBUTIONS

BEFORE ME, the undersigned personally appeared ALICE ZIPKIN, one of the general partners of Zipkin Associates, Ltd., a Florida Limited Partnership, hereinafter referred to as the "Partnership," who upon being duly sworn, certified as follows:

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

TWO MILLION DOLLARS (\$2,000,000.00)

2. The amount of additional capital contribution anticipated to be contributed by the Limited Partners is as follows:

NONE

FURTHER AFFIANT SAYETH NOT.

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.

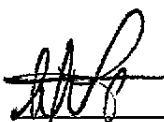
DATED: June 23, 1998

Alice Zipkin  
ALICE ZIPKIN,  
General Partner

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

BEFORE ME, the undersigned officer, a Notary Public authorized to administer oaths and to take acknowledgments in and for the State and County set forth above, personally appeared ALICE ZIPKIN, known to me and known by me to be the person who executed the foregoing Affidavit of Capital Contributions, and she acknowledged to me and before me that she executed this Affidavit as General Partner of said Partnership.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, in the State and County aforesaid, this 23, day of June, 1998.



NOTARY PUBLIC

My Commission Expires

