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JOHN W. RANDOLPH, JR., C.P.A., LL.M. Estate Planning
PAUL T. TRINLEY, LL.M. Taxation

* Federal Tax Counsel to the Firm
Admitted in Ohio Only, Practice Limited
to Matters of Federal Tax Law

May 5, 1999

FILED
59 MAY 10 PM 5:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Secretary of State
Division of Corporations
Post Office Box 6327
Tallahassee, FL 32314

Re: Irwin Investments, Ltd.

200002870252--8
-05/10/99--01147--011
***1785.00 ***1785.00

Dear Sir/Madam:

Enclosed please find two originals of the Certificate of Limited Partnership and Affidavit of Capital Contributions for the above referenced limited partnership. Please file one original and return one stamped with the date and time the documents have been accepted for filing. I have enclosed a self-addressed, stamped envelope for the return of the requested documents, along with Check No. 920 from Raymond R. Irwin dated April 30, 1999 in the amount of \$1,785.00 to cover the required filing fee.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

MAYER & KENNEDY

Paul T. Trinley

A99-769

Name Availability	0251D
Document Examiner	02
Updater	02
Updater Verifier	02
Acknowledgment	02
W. P. Verifier	02

PTT/msg
enclosures
F:\IRWIN\LTRS\CERT\LD.SOS

**CERTIFICATE OF LIMITED PARTNERSHIP
OF
IRWIN INVESTMENTS, LTD.**

1. IRWIN INVESTMENTS, LTD.
(Name of Limited Partnership; must contain suffix such as "Limited", "Ltd.", or "Limited Partnership")

2. 19050 S.E. County Line Road, Tequesta, FL 33469
(The Business Address of the Limited Partnership)

3. RAYMOND R. IRWIN
(Name of Registered Agent for Service of Process)

4. 19050 S.E. County Line Road, Tequesta, FL 33469
(Florida Street Address for Registered Agent)

5. *Raymond R. Irwin*
(Registered Agent must sign here to accept designation as Registered Agent for Service of Process)

6. 19050 S.E. County Line Road, Tequesta, FL 33469
(The Mailing Address of the Limited Partnership)

7. The latest date upon which the Limited Partnership is to be dissolved is January 1, 2056.

8. NAME OF GENERAL PARTNER(S)	SPECIFIC ADDRESS
Irwin Management, LLC, <i>L99-2683</i> a Florida Limited Liability Company	19050 S.E. County Line Road Tequesta, FL 33469

Signed this 30th day of April, 1999.

Signature of all General Partners:

Irwin Management, LLC
Members
Raymond R. Irwin, as Trustee of the
Raymond R. Irwin Revocable Trust Originally
Dated September 9, 1988, including any
amendments or restatements thereto

By: *Raymond R. Irwin*
RAYMOND R. IRWIN, as Trustee

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99 MAY 10 PM 5:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Patsy M. Irwin, as Trustee of the
Patsy M. Irwin Revocable Trust Originally
Dated September 9, 1988, including any
amendments or restatements thereto

By: *Patsy M. Irwin*
PATSY M. IRWIN, as Trustee

GENERAL PARTNER
FAIRWINDOCS\CERT.LTD

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

AFFIDAVIT OF CAPITAL CONTRIBUTIONS

BEFORE ME, the undersigned constituting all of the General Partners of IRWIN INVESTMENTS, LTD., a Florida limited partnership, certify as follows:

The amount of capital contributions to date of the Limited Partners is \$3,427,380.

The total amount contributed and anticipated to be contributed by the Limited Partners at this time totals \$3,427,380.

This 30th day of April, 1999.

FURTHER AFFIANT SAYETH NOT.

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

FILED
99 MAY 10 PM 5:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

GENERAL PARTNER:

IRWIN MANAGEMENT, LLC
MEMBERS:

Raymond R. Irwin, as Trustee of the Raymond R. Irwin Revocable Trust Originally Dated September 9, 1988, including any amendments or restatements thereto

By: Raymond R. Irwin
RAYMOND R. IRWIN, as Trustee

Patsy M. Irwin, as Trustee of the Patsy M. Irwin Revocable Trust Originally Dated September 9, 1988, including any amendments or restatements thereto

By: Patsy M. Irwin
PATSY M. IRWIN, as Trustee