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March 23, 1993

Mark A. Sjoberg, Esq.  
Legal Counsel to Rhode Island Secretary of State  
Rhode Island State House, Room 218  
Providence, RI 02903

Re: Atlantic Enterprises ("Atlantic")  
Bellevue Shopping Center Associates ("Bellevue")  
Easter Enterprises ("Eastern")

Dear Mark:

As you requested, please find enclosed original and duplicate Certificates of Amendment to the Certificates of Limited Partnership for Atlantic, Bellevue, and Eastern (collectively referred to hereinafter as the "Partnerships").

These Partnerships, by the terms of their original certificates, terminated in March 1987, July 1989, and December 31, 1990, respectively. During the course of February and March of 1986, all of the limited partners of each of the Partnerships executed in counterparts and delivered to the general partner Second Amendments of Partnership Agreement (the "Amendments").

The Amendments, among their other terms and conditions, extended the lives of the Partnerships beyond the original terms. These facts are set forth in particularity in the enclosed affidavit of the general partner of the Partnerships. I have the backup documentation in my files should it be necessary. I have enclosed copies of the Amendments deleting the names of the limited partners for confidentiality purposes.

Unfortunately, the Partnerships failed to concomitantly amend their original certificates to reflect the terms of the Amendments. Accordingly, the Secretary of State cancelled the respective certificates upon their expiration dates set forth thereon. Absent the Amendments, that result is dictated by § 7-13-10 of the Rhode Island Uniform Limited Partnership Act, which states that "[a] certificate of limited partnership shall be cancelled upon the dissolution and the commencement of winding up of the partnership or at any time there are no limited partners."

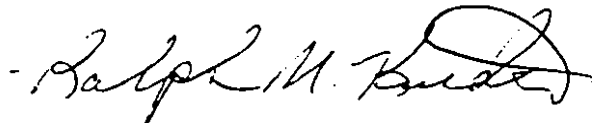
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However, it is my position that this cancellation should be of no force and effect since there were no actual dissolution event or any winding up of the affairs of the Partnerships as a result of the Amendments. As such, the Partnerships have retained their legal status as de facto limited partnership. See Vulcan Furniture Mfg. Corp. v. Vaughn, 168 So. 2d 760, 764 (Fla. App. 1964).

Accordingly, this is to formally request reinstatement of the original certificates of the Partnerships and acceptance of the enclosed Amendments. I have also enclosed a check in the amount of One Hundred Fifty Dollars (\$150) representing the filing fees for the Amendments.

Thank you for your consideration. If you have any questions or comments, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Ralph M. Kinder", with a stylized flourish at the end.

Ralph M. Kinder

RMK:crp  
Enclosure