

State of Idaho

Department of State.

CERTIFICATE OF REGISTRATION OF

CNL INCOME FUND X, LTD., A LIMITED PARTNERSHIP

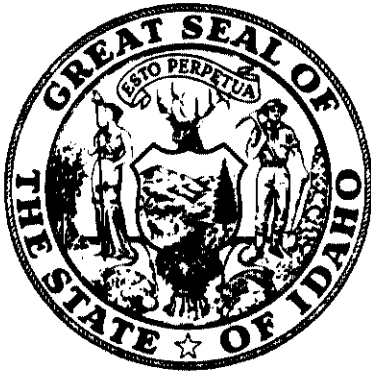
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of CNL INCOME FUND X, LTD.

_____ for Registration in this State, duly signed and verified pursuant to the provisions of the Idaho Limited Partnership Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Registration to CNL INCOME FUND X, LTD.

to transact business in this State under the name CNL INCOME FUND X, LTD., A LIMITED PARTNERSHIP and attach hereto a duplicate original of the Application for Registration.

Dated **December 16, 1991**



Pete T. Cenarrusa

SECRETARY OF STATE

by: *Larry J. Clark*

APPLICATION FOR REGISTRATION OF FOREIGN LIMITED PARTNERSHIP

RECEIVED
SEC. OF STATE

To the Secretary of State of Idaho:

Pursuant to the provisions of Chapter 2, Title 53, Idaho Code, the undersigned Limited Partnership hereby applies for registration to transact business in your State, and for that purpose submits the following statement:

1. The name of the limited partnership is CNL INCOME FUND X, LTD.
2. The name which it shall use in Idaho is CNL INCOME FUND X, LTD., a limited partnership
(Must include, without abbreviation, the words "Limited Partnership.")
3. It is organized under the laws of STATE OF FLORIDA
4. The date of its formation is APRIL 16, 1990
5. The address of its registered or principal office in the state or country under the laws of which it is organized is 400 EAST SOUTH STREET, SUITE 500, ORLANDO, FLORIDA 32801
6. The name and street address of its proposed registered agent in Idaho are _____
CT CORPORATION SYSTEM, 300 NORTH 6TH STREET, BOISE, IDAHO 83701
7. The address at which a list of the names, addresses and contributions of the limited partners is kept is:
400 EAST SOUTH STREET, SUITE 500, ORLANDO, FLORIDA 32801

The limited partnership agrees to keep the list until its registration is cancelled or withdrawn.

8. The name and business address of each general partner are:

Name	Address
<u>JAMES M. SENEFF, JR.</u>	<u>400 EAST SOUTH STREET, SUITE 500, ORLANDO, FL 32801</u>
<u>ROBERT A. BOURNE</u>	<u>400 EAST SOUTH STREET, SUITE 500, ORLANDO, FL 32801</u>
_____	_____
_____	_____

(Continued on reverse)

Submit application and certificate to:

Office of the Secretary of State
Corporations Division
Statehouse, Room 203
Boise, Idaho 83720

Secretary of State use only

8. (Continued)

Name	Address
_____	_____
_____	_____
_____	_____
_____	_____

9. This application is accompanied by an original certificate certifying to the lawful existence of the limited partnership, executed by the proper officer of the jurisdiction under the laws of which it is organized.

Dated: _____ December 12, _____, 19 91.

By _____
 ROBERT A. BOURNE

 A General Partner


STATE OF Florida)
) ss:
 COUNTY OF Orange)

I, Holly H. Henson, a notary public, do hereby certify that on this 12th day of December, 19 91, personally appeared before me Robert A. Bourne, who being by me first duly sworn, declared that (s)he is a general partner of CNL INCOME FUND X, LTD.

that (s)he signed the foregoing document as a general partner of the limited partnership and that the statements therein contained are true.

Holly H. Henson

 Notary Public
 HOLLY H. HENSON
 My Commission expires
 Oct. 14, 1994



State of Florida



Department of State

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I certify from the records of this office that CNL INCOME FUND X, LTD. is a limited partnership organized under the laws of the State of Florida, filed on April 16, 1990.

The document number of this limited partnership is A29927.

I further certify that said limited partnership has paid all fees due this office through December 31, 1991, and its status is active.

Given under my hand and the
Great Seal of the State of Florida,
at Tallahassee, the Capital, this the
12th day of November, 1991.



CR2EO22 (2-91)

A handwritten signature in cursive script that reads "Jim Smith".

Jim Smith
Secretary of State