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From: Account Name : NASON, YEAGER, GERSON, WHITE & LIOCE, P.A.
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FLORIDA LIMITED PARTNERSHIP

Gerson Family Limited Partnership

519-6120

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FLORIDA DEPARTMENT OF STATE
Katherine Harris
Secretary of State

February 19, 1999

GEORGE E. HARDING, ESQ.
1645 PALM BEACH LAKES BLVD., SUITE 1200
WEST PALM BEACH, FL 33401

SUBJECT: GERSON FAMILY LIMITED PARTNERSHIP
REF: W99000004256

We received your electronically transmitted document. However, the document has not been filed. Please make the following corrections and refax the complete document, including the electronic filing cover sheet.

The limited partnership name designated in the document is not available since it is the same as, or not distinguishable from the name of another entity on file with this office. Please select a new name and make the substitution in all the appropriate places.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

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**CERTIFICATE OF LIMITED PARTNERSHIP
OF
J & S GERSON FAMILY LIMITED PARTNERSHIP**

The undersigned, desiring to form a limited partnership in accordance with the Florida Revised Uniform Limited Partnership Act and being duly sworn does certify as follows:

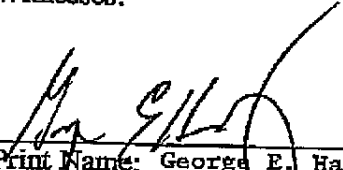
1. The name of the Partnership is the J & S Gerson Family Limited Partnership.
2. The principal place of business of the Partnership is located at 11482 Victoria Circle, Boynton Beach, Florida 33437. The name of the Registered Agent of the Partnership at such address is JEROME R. GERSON.
3. The name and business address of the general partner is as follows:

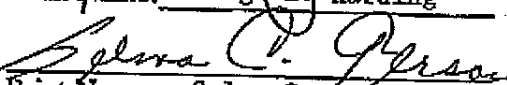
JSG Realty Corp.
11482 Victoria Circle
Boynton Beach, Florida 33437

4. The mailing address of the Partnership is 11482 Victoria Circle, Boynton Beach, Florida 33437.
5. The Partnership's existence shall begin upon the filing of this Certificate with the Department of State of Florida and shall continue until 12:00 o'clock noon on December 31, 2029, unless sooner terminated pursuant to the terms of the Limited Partnership Agreement.


IN WITNESS WHEREOF, the undersigned has executed this Certificate as a General Partner this 12th day of February, 1999.

Witnesses:


Print Name: George E. Harding


Print Name: Selma C. Gerson

**GENERAL PARTNER:
JSG REALTY CORP.**

By: 
Jerome R. Gerson, President, and
individually as Registered Agent

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George E. Harding, Esq. (FL Bar No. 977985)
1645 Palm Beach Lakes Blvd., Suite 1200
West Palm Beach, FL 33401
(561) 686-3307

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STATE OF FLORIDA
COUNTY OF PALM BEACH

The foregoing instrument was acknowledged before me this 12th day of Feb., 1999 by JEROME R. GERSON, individually and as President of JSG REALTY CORP., who is not/is personally known to me, who has produced identification, and who did/did not take an oath.

Tara Machi

Notary Public



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AFFIDAVIT OF CAPITAL CONTRIBUTION

The undersigned, being the President of JSG REALTY CORP., the General Partner of the J & S GERSON FAMILY LIMITED PARTNERSHIP, a Florida limited partnership, hereby certifies that the limited partners of the Partnership will be contributing certain property to the Partnership, the value of which is \$2,110,228. A total capital contribution of \$2,110,228 is anticipated.



JEROME R. GERSON

Sworn to and subscribed before
me this 12th day of FEB, 1999.



Notary Public



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