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CORPORATION NAME(S) AND DOCUMENT NUMBER(S) (if known):

JM & RG Ltd.

*A99-295*

<input type="checkbox"/> Walk In	<input type="checkbox"/> Pick Up Time	Name: <i>Al 2-23</i>	<input type="checkbox"/> Certified Copy
<input type="checkbox"/> Mail Out	<input type="checkbox"/> Department	Department: <i>Al</i>	<input type="checkbox"/> Certificate of Status
<input type="checkbox"/> Will Wait	<input type="checkbox"/> Expedite	Expedite: <i>Al</i>	<input type="checkbox"/> Certificate of Good Standing
<input type="checkbox"/> Photocopy	<input type="checkbox"/> Moderator	Moderator: <i>Al</i>	<input type="checkbox"/> ARTICLES ONLY
	<input type="checkbox"/> Verifier	Verifier: <i>Al</i>	<input type="checkbox"/> ALL CHARTER DOCS
	<input type="checkbox"/> Acknowledgment	Acknowledgment: <i>Al</i>	
	<input type="checkbox"/> W. P. Verifier	W. P. Verifier: <i>Al</i>	

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NEW FILINGS	
<input type="checkbox"/>	Profit
<input type="checkbox"/>	NonProfit
<input type="checkbox"/>	Limited Liability
<input type="checkbox"/>	Domestication
<input type="checkbox"/>	Other

AMENDMENTS	
<input type="checkbox"/>	Amendment
<input type="checkbox"/>	Resignation of R.A. Officer/Director
<input type="checkbox"/>	Change of Registered Agent
<input type="checkbox"/>	Dissolution/Withdrawal
<input type="checkbox"/>	Merger

OTHER FILINGS	
<input type="checkbox"/>	Annual Report
<input type="checkbox"/>	Fictitious Name
<input type="checkbox"/>	Name Reservation

REGISTRATION/QUALIFICATION	
<input type="checkbox"/>	Foreign
<input checked="" type="checkbox"/>	Limited Liability
<input type="checkbox"/>	Reinstatement
<input type="checkbox"/>	Trade Name
<input type="checkbox"/>	Other

- Certificate of FICTITIOUS NAME
- FICTITIOUS NAME SEARCH
- CORP SEARCH

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Ordered By: \_\_\_\_\_

Date: \_\_\_\_\_

CERTIFICATE OF LIMITED PARTNERSHIP  
OF  
JM & RG, LTD.

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 state as follows:

(1) The name of the partnership shall be JM & RG, LTD. (the "Partnership").

(2) The address of the office of the Partnership is:

4815 Westshore Boulevard  
Tampa, Florida 33614

(3) The name and address of the agent for service of process on the Partnership are as follows:

Robert J. Goldstein  
4815 Westshore Boulevard  
Tampa, Florida 33614

(4) The names and business addresses of all the General Partners are as follows:

<u>NAME</u>	<u>ADDRESS</u>
Robert J. Goldstein	4815 Westshore Boulevard Tampa, Florida 33614
Joan Moskowitz	4815 Westshore Boulevard Tampa, Florida 33614

(5) The mailing address of the Partnership is:

P.O. Box 152596  
Tampa, FL 33684-2596

(6) The latest date upon which the Partnership shall dissolve is December 31, 2048, unless sooner terminated as provided in the Limited Partnership Agreement of JM & RG, LTD., dated FEB 10 1999, 1999, or by law.

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The execution of this Certificate of Limited Partnership by the undersigned constitutes an affirmation under the penalties of perjury that the facts stated herein are true and correct.

IN WITNESS WHEREOF, the undersigned, constituting all of the General Partners of JM & RG, LTD., have executed this Certificate of Limited Partnership of JM & RG, LTD., as of this 10 day of FEB, 1999.

GENERAL PARTNERS:

[Signature]  
ROBERT J. GOLDSTEIN

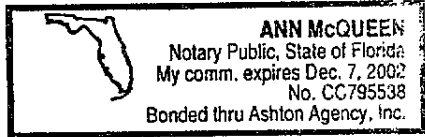
[Signature]  
JOAN MOSKOWITZ

STATE OF FLORIDA  
COUNTY OF HILLSBOROUGH

The foregoing was acknowledged before me this 10 day of FEB, 1999, by Robert J. Goldstein, who is personally known to me or produced PERSONALLY KNOWN identification.

[Signature]  
Notary Public

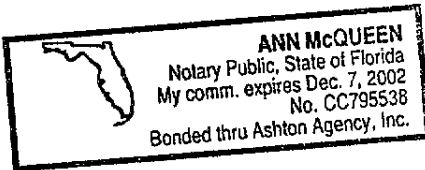
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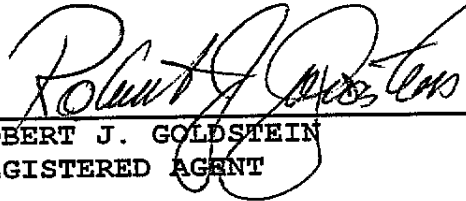
The foregoing was acknowledged before me this 10 day of FEB, 1999, by Joan Moskowitz, who produced PERSONALLY KNOWN as identification.

[Signature]  
Notary Public



ACCEPTANCE OF APPOINTMENT AS REGISTERED AGENT

The undersigned, having been named as Registered Agent for JM & RG, LTD., a Florida limited partnership in the foregoing Certificate of Limited Partnership, hereby agrees to accept service of process for the Partnership and to comply with any and all Florida Statutes relative to the complete and proper performance of the duties of Registered Agent.



Handwritten signature of Robert J. Goldstein in cursive script, positioned above a horizontal line.

ROBERT J. GOLDSTEIN  
REGISTERED AGENT

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AFFIDAVIT OF CAPITAL CONTRIBUTIONS

The undersigned, constituting all of the General Partners of JM & RG, LTD., a Florida limited partnership (the "Partnership"), upon being duly sworn, state and certify as follows:

(1) The amount of initial capital contributions to the Partnership made by the initial Limited Partners is SIX MILLION DOLLARS (\$6,000,000.00).

(2) The amount of additional capital contributions anticipated to be contributed by the Limited Partner is zero.

FURTHER AFFIANT SAYETH NOT.

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

DATED this 10 day of FEB, 1999.

GENERAL PARTNERS:

Robert J. Goldstein  
ROBERT J. GOLDSTEIN

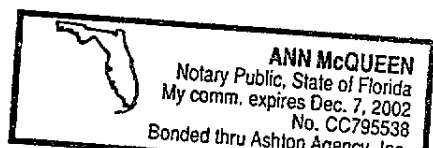
Joan Moskowitz  
JOAN MOSKOWITZ

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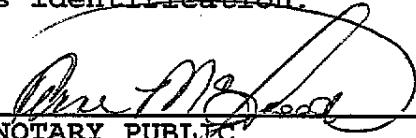
The foregoing instrument was sworn to and acknowledged before me this 10 day of FEB, 1999 by Robert J. Goldstein, a General Partner of JM & RG, LTD., a Florida limited partnership, on behalf of the partnership, who is personally known to me or produced PERSONALLY KNOWN as identification.

Ann McQueen  
NOTARY PUBLIC

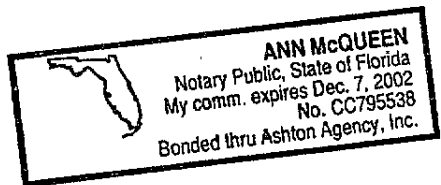


STATE OF FLORIDA  
COUNTY OF HILLSBOROUGH

The foregoing instrument was sworn to and acknowledged before me this 10 day of FEB, 1999 by Joan Moskowitz, a General Partner of JM & RG, LTD., a Florida limited partnership, on behalf of the partnership, who is personally known to me or produced PERSONALLY KNOWN as identification.

  
\_\_\_\_\_  
NOTARY PUBLIC

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