

BRONSTEIN, CARLSON, GLEIM & SMITH, P.A.

Joel D. Bronstein
Board Certified in Tax Law

Susan W. Carlson
Board Certified in Tax Law

Holger D. Gleim
Board Certified in Wills, Trusts & Estates

Thomas B. Smith
Board Certified in Health Law

Jeffrey J. Kallan

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Writer's E-Mail Address:
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Writer's Direct Dial No.
(727) 898-6690

A99000000295

Refer to File No.
983041

October 19, 2001

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Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

RE: JM & RG, LTD., LLP

Dear Sir or Madam:

On behalf of the above referenced partnership, enclosed please find an executed original and a signed duplicate of the Statement of Qualification for Florida Limited Liability Limited Partnership, and our firm's check in the amount of \$25.00 representing the filing fee.

Please acknowledge filing of the enclosed document by date-stamping the enclosed acknowledgment copy and returning it to me.

If you have any questions or require further information, please contact me by telephone before returning the documents.

Very truly yours,

Sue Thomas
Sue Thomas, Paralegal to
Holger D. Gleim

01 OCT 22 PM 3:17
SECRETARY OF STATE
DIVISION OF CORPORATIONS

JJK/mk
Enclosures
cc: JM & RG, LTD.

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FLORIDA DEPARTMENT OF STATE
Katherine Harris
Secretary of State

October 24, 2001

JM & RG, LTD., LLLP
ATTN: SUE THOMAS/BRONSTEIN CARLSON ET AL
150 SECOND AVENUE NORTH SUITE 1100
ST. PETERSBURG, FL 33701

SUBJECT: JM & RG, LTD., LLLP

We have received your document for JM & RG, LTD., LLLP and your check(s) totaling \$25.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The form you submitted is no longer current. As shown by the attached form, the correct suffixes to choose from are LLLP or L.L.L.P. Please correct your form.

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

If you have any questions concerning the filing of your document, please call (850) 245-6958.

Lee Rivers
Document Specialist

Letter Number: 001A00058610

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Writer's E-Mail Address:
sthomas@bcgs-law.com

Refer to File No.

Writer's Direct Dial No.

983041

(727) 898-6690

October 31, 2001

Attention: Ms. Brenda Tadlock
Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

RE: JM & RG, LTD., LLP

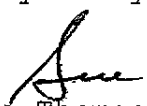
Dear Brenda:

Pursuant to our telephone conversation, I now return an executed original and a signed duplicate of the Statement of Qualification for Florida Limited Liability Limited Partnership, along with a copy of the State's rejection letter.

Please acknowledge filing of the enclosed document by date-stamping the enclosed acknowledgment copy and returning it to me.

If you have any questions or require further information, please contact me by telephone before returning the documents.

Very truly yours,


Sue Thomas, Paralegal to
Holger D. Gleim

ST/mk
Enclosures

STATEMENT OF QUALIFICATION FOR FLORIDA
LIMITED LIABILITY LIMITED PARTNERSHIP

1. The name of the limited partnership as identified in the records of the Florida Department of State:

JM & RG, LTD., LLP

Insert limited partnership's Florida registration number: A99000000295
or

Attach certificate of limited partnership affidavit of capital contributions and applicable limited partnership filing fees

2. Suffix adopted for the above named partnership: LLP
("Registered Limited Liability Partnership," "Limited Liability Partnership," "R.L.L.P.," "L.L.P.," "RLLP," or "LLP")

3. The street address of its chief executive office:
(if different from current recorded address):

4301 East Broadway Avenue
Tampa, FL 33605

4. The street address of principal office in Florida:
(if different from above)

4301 East Broadway Avenue
Tampa, FL 33605

5. The limited partnership hereby elects to be a limited liability limited partnership.

6. The effective date of this filing shall be as of the date this document is filed with the Florida Secretary of State

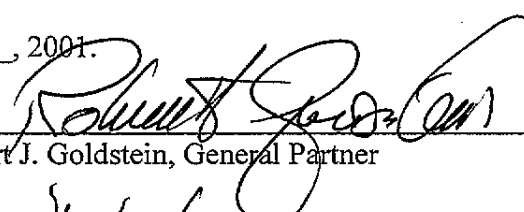
7. The name and Florida street address of the limited partnership's agent for service of process:

Robert J. Goldstein
4301 East Broadway Avenue
Tampa, FL 33605

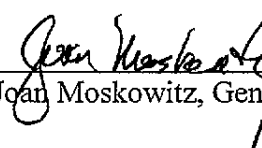
The execution of this statement as a partner constitutes an affirmation under the penalties of perjury that the facts stated herein are true.

Signed this 16th day of OCT, 2001.

Signature of Partners:



Robert J. Goldstein, General Partner



Joan Moskowitz, General Partner

01 OCT 22 PM 3:17
FLORIDA
SECRETARY OF STATE
DIVISION OF CORPORATIONS