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DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

W05-37678
J. BRYAN AUG 10 2005

J. BRYAN AUG 17 2005

A. JEFFREY BARASH, P.A.

ATTORNEY AT LAW
1140 KANE CONCOURSE - FOURTH FLOOR
BAY HARBOR ISLANDS, FLORIDA 33154-2055

A. JEFFREY BARASH, Esq.

A MEMBER OF THE BARS OF:
FLORIDA, NEW YORK & CALIFORNIA
FLORIDA BOARD CERTIFIED TAX ATTORNEY

TEL: (305) 868-7800
FAX: (305) 866-4276

August 4, 2005

Florida Secretary of State
Division of Corporations
P.O. Box 6327
Tallahassee, Fl. 32314

Re: S & A COHEN FAMILY LTD.

Gentlemen:

Please find enclosed the Affidavit of Capital Contribution for Florida Limited Partnership and the Certificate of Limited Partnership to be filed on behalf of the above Limited Partnership together with check to your order in the sum of \$1,785. representing the fee for the initial capitalization of the above Limited Partnership, \$1750, and \$35.00 for the Designation of Registered Agent.

Kindly forward your letter indicating the formation of said Limited Partnership and the assignment of a number to it to the undersigned.

Thanking you for your cooperation in this matter.

Very truly yours,

A. JEFFREY BARASH

For the Firm

AJB/mlh

encls.

cc: Mrs. Sara Ann Cohen
Mr. Arnold Lewis Cohen

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TALLAHASSEE, FLORIDA



FLORIDA DEPARTMENT OF STATE

Glenda E. Hood
Secretary of State

August 10, 2005

A. JEFFREY BARASH
A. JEFFREY BARASH, P.A.
1140 KANE CONCOURSE - FOURTH FLOOR
BAY HARBOR ISLANDS, FL 33154-2055

SUBJECT: S & A COHEN FAMILY, LTD.
Ref. Number: W05000037678

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TALLAHASSEE, FLORIDA

We have received your document for S & A COHEN FAMILY, LTD. and your check(s) totaling \$1785.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

Every corporation, limited partnership, general partnership, limited liability company or trust listed as a general partner of a limited partnership, general partnership, or registered limited liability partnership must have an active registration/filing on file with this office before this filing will be completed. We are enclosing the appropriate instructions and/or forms for your convenience.

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) 245-6043.

Joey Bryan
Document Specialist

Letter Number: 505A00051262

CERTIFICATE OF LIMITED PARTNERSHIP

OF

S & A COHEN FAMILY, LTD.

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DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

This Certificate of Limited Partnership ("Partnership") dated this 29th day of July, 2005, has been duly executed and is being filed by the undersigned in accordance with the provisions of Florida Revised Uniform Limited Partnership Act (1986)

1. Name. The name of the limited partnership is:

S & A COHEN FAMILY, LTD.

2. Partnership Office. The business and mailing address of the partnership office in the State of Florida is:

S & A COHEN FAMILY, LTD.
c/o A. JEFFREY BARASH, P.A.
1140 Kane Concourse
Bay Harbor Islands, Florida 33154

3. Registered Agent. The name and address of the registered agent for service of process on the Partnership in the State of Florida is:

A. JEFFREY BARASH, P.A.
1140 Kane Concourse
Bay Harbor Islands, Florida 33154

4. General Partners. The names and mailing addresses of the general partners of the Partnership are as follows:

SARA ANN COHEN REVOCABLE TRUST
Dated April 27, 1989 as RESTATED and
AMENDED October 7, 1997, SARA ANN COHEN, Trustee
c/o Mrs. SARA ANN COHEN, TRUSTEE
500 Bayview Drive - Apt. 1424
Miami, Florida 33160, and

ARNOLD LEWIS COHEN REVOCABLE TRUST
Dated November 6, 1997, ARNOLD LEWIS COHEN, Trustee
c/o Mr. Arnold Lewis Cohen, Trustee
500 Bayview Drive - Apt. 1120
Miami, Florida 33160

5. Term of Partnership. The Partnership will end on December 31 of the year following the expiration of 30 years from the date this Certificate of Limited Partnership is filed with the Florida Secretary of State.

IN WITNESS WHEREOF, the undersigned, being the general partners of the Partnership, have executed this Certificate of Limited Partnership as of the day and year aforesaid.

SARA ANN COHEN REVOCABLE TRUST
Dated April 27, 1989 as Restated
and Amended October 7, 1997

By: Sara Ann Cohen
SARA ANN COHEN, Trustee

ARNOLD LEWIS COHEN REVOCABLE TRUST
dated November 6, 1997

By: Arnold Lewis Cohen
ARNOLD LEWIS COHEN, TRUSTEE

The undersigned, who is an authorized officer of A. Jeffrey Barash, P.A., hereby accepts the designation as Registered Agent of S & A COHEN FAMILY, LTD., on behalf of said professional corporation. -

A. Jeffrey Barash, P.A.

By: A. Jeffrey Barash
A. JEFFREY BARASH

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TALLAHASSEE, FLORIDA

**AFFIDAVIT OF CAPITAL CONTRIBUTIONS
FOR FLORIDA LIMITED PARTNERSHIP**

The undersigned constituting all of the general partners of
S & A COHEN FAMILY LTD., a Florida Limited Partnership, certify:

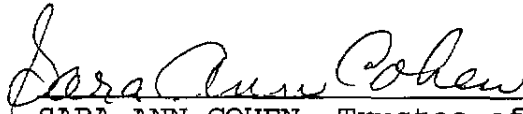
1. The amount of capital contributions to date of limited
partners is \$-0-.

2. The total amount contributed and anticipated to be
contributed by the limited partners at this time is \$5,000,000.

Signed this 29th day of July, 2005.

FURTHER AFFIANT SAYETH NOT.

Under penalties of perjury we declare that we have read the
foregoing and know the contents thereof and that the facts stated
herein are true and correct.



SARA ANN COHEN, Trustee of the
SARA ANN COHEN REVOCABLE TRUST
Dated April 27, 1989 as Restated and
Amended October 7, 1997



ARNOLD LEWIS COHEN, Trustee of the
ARNOLD LEWIS COHEN REVOCABLE TRUST
Dated November 6, 1997

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TALLAHASSEE, FLORIDA