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IVAN A. GOMEZ, P.A.

COURVOISIER CENTRE II
601 BRICKELL KEY DRIVE • SUITE 507
MIAMI, FLORIDA 33131-2023
(305) 371-9213
TELECOMPER (305) 358-4650

IVAN A. GOMEZ
BOARD CERTIFIED TAX ATTORNEY

March 18, 1996

AIRBORNE EXPRESS # 5845914970

Corporate Records Bureau
Division of Corporations
Department of State
409 East Gaines Street
Tallahassee, FL 32301

Re: S & A Real Estate Holdings, Ltd.

900001752773
-03/21/96--01064--006
***1837.50 ***1837.50

Dear Sir/Madam:

We are enclosing herewith an original and one copy of the Certificate of Limited Partnership and Affidavit of Capital Contribution for the above-referenced Partnership. In addition, a check in the sum of \$1,837.50 is enclosed for the following fees:

Certificate of Limited Partnership	\$1,750.00
Filing fee	\$ 35.00
Certified Copy	\$ 52.50

Please file the original of the enclosed Certificate of Limited Partnership and return a certified copy to the attention of the undersigned.

In order to expedite the delivery of this certified copy to me, we have enclosed a Airborne Express return envelope.

Your prompt attention to this matter is appreciated.

Very Truly Yours,


Ivan A. Gomez

IAG/lc
S&A.h(d\Filing.L
Encls.

cc: Mr. George A. Samour
Mr. Joe Atick
Mr. Anton Samour
Andres Triay, Jr., C.P.A.

CC
3/20/96a

96 MAR 19 PM 2:15
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

CERTIFICATE OF LIMITED PARTNERSHIP OF
S & A REAL ESTATE HOLDINGS, LTD.
a Florida Limited Partnership

A96 000 000 540

STATE OF FLORIDA
SECRETARY OF STATE
TALLAHASSEE
96 MAR 19 PM 2:16

The undersigned general partner deciding to form a limited partnership pursuant to the Florida Revised Uniform Limited Partnership Law, as set forth in Chapter 620 of the Florida Statutes, hereby states the following:

1. The name of the partnership is S & A REAL ESTATE HOLDINGS, LTD. ("Partnership").
2. The business address of the office of the Partnership is 1800 N.W. 94th Avenue, Miami, Florida 33172.
3. The name and address of the agent for service of process on the Partnership is Ivan A. Gomez, P.A., 601 Brickell Key Drive, Suite 507, Miami, Florida 33131.
4. The names and business address of the general partner are as follows:

Name

Address

JAG REAL ESTATE, Inc

1800 N.W. 94th Avenue
Miami, Florida 33172

- 5. Mailing address of the Partnership is c/o Ivan A. Gomez, P.A.,
601 Brickell Key Drive, Suite 507, Miami, Florida 33131.

- 6. The latest date upon which the Partnership shall be
dissolved is December 31, 2030.

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

Signed on this 8 day of March, 1996.

GENERAL PARTNER:
JAG REAL ESTATE, INC.

By: [Signature]
Title: Partner

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FILE
RECORDS
MILWAUKEE, WISCONSIN

AFFIDAVIT OF CAPITAL CONTRIBUTIONS
FOR FLORIDA LIMITED PARTNERSHIP

APR 19 1976
11 21 16
RECEIVED

The undersigned constituting an officer of JAG REAL ESTATE, INC., the sole general partner of S & A REAL ESTATE HOLDINGS, LTD., a Florida limited partnership ("Partnership"), certifies as follows:

1. The amount of capital contributions to the partnership made by each partner are set forth as follows:

JAG REAL ESTATE, INC.	\$ <u>1000</u>
GEORGE A. SAMOUR	\$ <u>10</u>
JOE ATICK	\$ <u>10</u>
ANTON SAMOUR	\$ <u>10</u>

2. The amount of additional capital contributions anticipated to be contributed by each limited partner are as follows:

	<u>Property</u>	<u>Fair Market Value</u>
GEORGE A. SAMOUR	1/3 individual interest in certain real property at 1800 N.W. 94th Avenue, Miami, Florida 33172 and 1792 N.W. 94 Avenue, Miami, Florida 33172	\$ _____
JOE ATICK	1/3 individual interest in certain real property at 1800 N.W. 94th Avenue, Miami, Florida 33172 and 1792 N.W. 94 Avenue, Miami, Florida 33172	\$ _____

ANTON SAMOUR

1/3 individual interest
in certain real property
at 1800 N.W. 94th Avenue,
Miami, Florida 33172 and
1792 N.W. 94 Avenue, Miami,
Florida 33172

\$ _____

Total Anticipated Contribution

\$ in excess of \$1,000,000

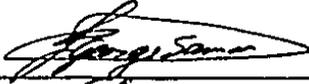
FURTHER AFFIANT SAITH NAUGHT.

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

GENERAL PARTNER:

JAG REAL ESTATE, INC.

Dated: 3-8-96

By: 
Title: Partner

REC'D
96 MAR 19 PM 2:16
STATE
FLORIDA