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To:

Division of Corporations

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From:

Account Name : ACKERMAN, LINK & SARTORY, P.A.

Account Number : 110435002274 Phone

: (561)838-4100

Fax Number

: (561)838-5305

Attn: Vicki Fearon

FLORIDA/FOREIGN LIMITED LIABILITY CO.

Cohen Jupiter Associates, LLC

Certificate of Status	0
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ARTICLES OF ORGANIZATION

OF

COHEN JUPITER ASSOCIATES, LLC

ARTICLE I NAME

The name of the limited liability company (the "Company") is **COHEN JUPITER ASSOCIATES, LLC.**

ARTICLE II DURATION

The duration of the Company shall be perpetual.

ARTICLE III ADDRESS

The mailing address and the street address of the principal office of the Company are:

4400 PGA Boulevard, Suite 305 Palm Beach Gardens, FL 33410

ARTICLE IV INITIAL REGISTERED AGENT

The name and street address of the initial registered agent of the Company is:

Richard Baer 4400 PGA Boulevard, Suite 305 Palm Beach Gardens, FL 33410

Myra Gendel Florida Bar Member 0375391 Ackerman, Link & Sartory, P.A. 222 Lakeview Avenue, Suite 1250 West Palm Beach, FL 33401-6143 (561) 838-4100

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ARTICLE V MANAGEMENT

The management of the Company is reserved to the managing member. The name and address of the managing member is:

ANDREW J. COHEN

% Cohen & Co., Inc., Real Estate 9 East 40th Street, 10th Floor New York, NY 10016

ARTICLE VI PURPOSE

The purpose of the Company shall be to engage in any lawful commercial act or activity for which a limited liability company may be formed under the Florida Limited Liability Company Act.

Date: May _//_, 2007

ANDREW J. COHEN, Managing Member

Myra Gendel Fiorida Bar Member 0375391 Ackerman, Link & Sartory, P.A. 222 Lakeview Avenue, Suite 1250 West Palm Beach, FL 33401-6143 (561) 838-4100

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CERTIFICATE DESIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN THIS STATE, NAMING AGENT UPON WHOM PROCESS MAY BE SERVED

The following is submitted in accordance with the requirements of Chapter 48.091, Florida Statutes:

COHEN JUPITER ASSOCIATES, LLC, desiring to organize under the laws of the State of Florida with its registered office address, as indicated in the Articles of Organization, as 4400 PGA Boulevard, Suite 305, Palm Beach Gardens, FL 33410, has named Richard Baer as its agent to accept service of process within this State.

ACKNOWLEDGMENT

Having been named as Registered Agent and to accept service of process for the above-stated Company at the place designated in this Certificate, Inhereby accept to act in this capacity and agree to comply with the provisions of Chapter 48.091, F.S., relative to keeping open such office.

Date: May //_, 2007

RICHARD BAER

Myra Gendel Fiorida Bar Member 0375391 Ackerman, Link & Sartory, P.A. 222 Lakeview Avenue, Suite 1250 Wast Palm Beach, FL 33401-6143 (561) 938-4100

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