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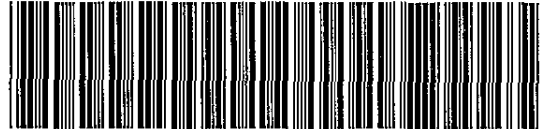
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CORPORATION SERVICE COMPANY

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ACCOUNT NO. : 072100000032

REFERENCE : 695140 4331939

AUTHORIZATION :

Carina Dunlap

COST LIMIT : \$ 77.50

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ORDER DATE : November 8, 2005

ORDER TIME : 10:40 AM

ORDER NO. : 695140-010

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TALLAHASSEE, FLORIDA

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NAME: IGS COSTA RICA INCOME
PARTNERS, LLLP

EFFECTIVE DATE:

ARTICLES OF INCORPORATION
XX STATEMENT OF QUALIFICATION FOR A FL LLLP
ARTICLES OF ORGANIZATION

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

XX CERTIFIED COPY
PLAIN STAMPED COPY
CERTIFICATE OF GOOD STANDING

CONTACT PERSON: Carina L. Dunlap - EXT. 2951

EXAMINER'S INITIALS: _____

IP
ds of the Florida
ns and applicable

(See attached certificate of limited partnership, affidavit of capital contributions and applicable limited partnership filing fees)

3. The street address of its chief executive office: 2400 East Commercial Boulevard Suite 719, Fort Lauderdale, FL 33308.

5. Pursuant to Section 620.187 of the Florida Statutes, 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 partnership's agent for service of process: IGS Capital Management Corp., 2400 East Commercial Boulevard Suite 719, Fort Lauderdale, FL 33308.

8. The terms and conditions of the limited partnership becoming a limited liability limited partnership have been approved by the vote required by Section 620.9001(2) of the Florida Statutes.

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

The President of the sole General Partner of IGS COSTA RICA INCOME PARTNERS, LLLP has executed the foregoing Statement of Qualification on this 3rd day of November, 2005, in accordance with Section 620.114 of the Florida Statutes.

IGS Capital Management Corp., a Florida corporation, General Partner

By: Raphael Dominguez
Raphael A. Dominguez, President