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ALLIANT TAX CREDIT FUND 48, LTD.

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FAX AUDIT #:

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**CERTIFICATE OF LIMITED PARTNERSHIP
OF
ALLIANT TAX CREDIT FUND 48, LTD.**

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES

THIS CERTIFICATE is made this 16th day of July, 2007, by ALLIANT GP 48, LLC, a Florida limited liability company, the General Partner of ALLIANT TAX CREDIT FUND 48, LTD., a Florida limited partnership.

1. NAME: The firm name and style under which the partnership is to be conducted shall be ALLIANT TAX CREDIT FUND 48, LTD.

2. PLACE OF BUSINESS ADDRESS AND MAILING ADDRESS: The principal place of business of the Limited Partnership shall be located at

ALLIANT TAX CREDIT FUND 48, LTD.
340 Royal Poinciana Way, Suite 305
Palm Beach, Florida 33480

3. GENERAL PARTNER ADDRESS: The name and business address of the General Partner is as follows:

ALLIANT GP 48, LLC.
340 Royal Poinciana Way, Suite 305
Palm Beach, Florida 33480

4. REGISTERED AGENT: The name and address of the Registered Agent is as follows:

Curtis D. Hamlin, Esq.
PORGES, HAMLIN, KNOWLES, PROUTY, THOMPSON & NAJMY, P.A.
1205 Manatee Avenue West
Bradenton, Florida 34205

5. LATEST DATE OF DISSOLUTION: The latest date upon which the Limited Partnership is to be dissolved is December 31, 2067.

PREPARED BY:
Curtis D. Hamlin, Esq. (Bar#0237922)
Porges, Hamlin, Knowles, Prouty, Thompson & Najmy, P.A.
1205 Manatee Avenue West
Bradenton, Florida 34205
(941)748-3770

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FAX AUDIT #:

By: ALLIANT GP 48, LLC, a Florida limited liability company, as General Partner of ALLIANT TAX CREDIT FUND 48, LTD., a Florida limited partnership

By: ALLIANT CAPITAL, LTD., a Florida limited partnership, as sole Member of ALLIANT GP 48, LLC

By: ALLIANT, INC., a Florida corporation, as General Partner of ALLIANT CAPITAL, LTD.

By: 
Shawn Horwitz, President

REGISTERED AGENT:

I, Curtis D. Hamlin, accept the designation by ALLIANT GP 48, LLC, to serve as REGISTERED AGENT for the Partnership on the day and year first above written.

By: 
Curtis D. Hamlin, Esq., Registered Agent

STATE OF CALIFORNIA
COUNTY OF LOS ANGELES

The foregoing instrument was acknowledged before me this 16th day of July, 2007, by Shawn Horwitz, as President of ALLIANT, INC., a Florida corporation, as General Partner of ALLIANT CAPITAL, LTD., a Florida limited partnership, as sole Member of ALLIANT GP 48, LLC, a Florida limited liability company, as General Partner of ALLIANT TAX CREDIT FUND 48, LTD., a Florida limited partnership, on behalf of the corporation, the limited liability company, and the limited partnerships. He is personally known to me.

(SEAL)


Notary Public, State of California

(Type or Print Notary Name Here)

Kathleen Gaud Bauer

