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Fax Number : (850) 205-0383

From: Account Name : EMPIRE CORPORATE KIT COMPANY
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TALLAHASSEE, FLORIDA

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LIMITED LIABILITY COMPANY

b 301 villas of sanibel, l.l.c.

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FLORIDA DEPARTMENT OF STATE
Katherine Harris
Secretary of State

March 12, 2002

EMPIRE CORPORATE KIT COMPANY

SUBJECT: B 301 VILLAS OF SANIBEL, L.L.C.
REF: W02000006884

We received your electronically transmitted document. However, the document has not been filed. Please make the following corrections and refax the complete document, including the electronic filing cover sheet.

Pursuant to section 608.409(2), F.S., the effective date must be specific, cannot be more than five business days prior to the date of filing or more than 90 days after the date of filing. Our office received your document on March 12, 2002. Please amend your document accordingly.

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Michelle Hodges
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Prepared By & Return To:
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**ARTICLES
OF
ORGANIZATION
OF
B 301 VILLAS OF SANIBEL, L.L.C.**

The undersigned, for the purpose of forming a limited liability company under the Florida Limited Liability Company Act, F.S. Chapter 608, hereby make, acknowledge, and file the following Articles of Organization.

ARTICLE I

Name

B 301 VILLAS OF SANIBEL, L.L.C.

ARTICLE II

Address

The street address of the principal office of the company shall be 695 Tarpon Bay Road, #5, Sanibel, Florida 33957. The mailing address of the L. L.C. shall be C/O 1031 Reverse Exchange Company L.L.C., 695 Tarpon Bay Road, #5, Sanibel, Florida 33957.

ARTICLE III

Registered Agent, Registered Office, & Registered Agent's Signature

The name and Florida street address of the registered agent is:

David Owens, President of
1031 Reverse Exchange Company L.L.C.
695 Tarpon Bay Road, #5
Sanibel, FL 33957

Having been named as registered agent and to accept service of process for the above stated limited liability Company at the place designated in this certificate, I hereby accept the appointment as

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registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent as provided for in Chapter 608, F.S.


David A. Owens President of
1031 Reverse Exchange Company L.L.C.

ARTICLE IV Management

The Limited Liability Company is to be managed by one manager or more managers and is, therefore, a manager-managed company.

ARTICLE V Effective Date

The effective date of the beginning of business of this Limited Liability Company shall be March 15, 2002.


David A. Owens, President of 1031 Reverse
Exchange Company L.L.C.

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