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LIMITED LIABILITY COMPANY

tr waterside 542, llc

Certificate of Status	0
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ARTICLES OF ORGANIZATION
OF
TR WATERSIDE 542, LLC

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

ARTICLE I - NAME

The name of the limited liability company shall be TR WATERSIDE 542, LLC, ("company").

ARTICLE II - ADDRESS

The mailing address and street address of the company is 695 Tarpon Bay Road, #5, Sanibel Island, FL 33957.

ARTICLE III - REGISTERED AGENT, OFFICE AND AGENT'S SIGNATURE

The name and street address of the registered agent of the company in the state of Florida is David A. Owens, 695 Tarpon Bay Road, #5, Sanibel Island, 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 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 obligations of my position as registered agent as provided for in Chapter 608, F.S.


David A. Owens

ARTICLE IV - MANAGEMENT

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

ARTICLE V - OTHER MATTERS

The Manager of this company shall be 1031 Reverse Exchange Company, LLC

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IN WITNESS WHEREOF, the undersigned member or authorized representative has made and subscribed these articles of organization at Sanibel Island, Florida, on December 1, 2003.

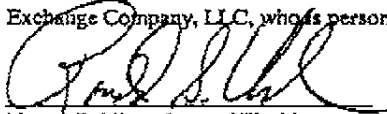


David A. Owens, Managing Member 1031 Reverse Exchange Company, LLC, Managing Member TR WATERSIDE 542, LLC

(In accordance with section 608.408(3), Florida Statutes, the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true.)

STATE OF FLORIDA
COUNTY OF LEE

Sworn to and subscribed before me this December 1, 2003 by David A. Owens, Managing Member of 1031 Reverse Exchange Company, LLC, who is personally known to me.



Notary Public - State of Florida

Prepared By/Return To:
Ronald S. Urkovich, Esq.
2323 Wooster Lane, Suite 3
Sanibel Island, FL 33957

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