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LIMITED LIABILITY COMPANY

jqo reverse exchange holdings, llc

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Prepared By & Return To Ronald S. Urkavich Attorney At Law 2373 Woester Lane, Suite 3 Sanibel, Florida 33957 (239) 472-9082

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ARTICLES OF ORGANIZATION JOO REVERSE EXCHANGE HOLDINGS, LLC

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

The name of the limited liability Company shall be JOO REVERSE EXCHANGE HOLDINGS, LLC.

ARTICLE II Address

The mailing address and the street address of the principal office of the Limited Liability Company is:

Principal Office Address: 695 TARPON BAY ROAD SUITE 5 SANIBEL, FL 33957

Mailing Address: 695 TARPON BAY ROAD SUITE 5 SANIBEL, FL 33957

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

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

of my position as registered agent as provided for in Chapter 608, F.S.

Jacqueline Owens 3232 McGregor Boulevard Fort Myers, FL 33901

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 the obligations

Acqueline Owens
HOY0002-37357

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ARTICLE IV Management

The Limited Liability Company is to be managed by one member and is, therefore, a member-managed company.

Title Name and Address

MGRM

Florida 1031 Corporation 695 Tarpon Bay Road Suite 5 Sanibel, FL 33957

ARTICLE V
Effective Date

The effective date of the beginning of business of this Limited Liability Company shall be the 1st day of December, 2004.

Jacqueline Owens, President of Florida 1031 Corporation, Managing Member of JQO

Reverse Exchange Holdings. LLC

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