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SECRETARY OF STATE

Deborah Marks, P.A.

999 Brickell Bay Drive Suite 1809 Miami, FL 33131 (305) 372-9400 Fax: (305) 716-9154

TRANSMITTAL LETTER

To: Registration Section
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

Subject: Sigma Tax 47, LLC

The enclosed Articles of Organization and fees are submitted for filing.

Please return all correspondence concerning this matter to:

Deborah Marks, Esq. Deborah Marks, P.A. 999 Brickell Bay Drive Suite 1809 Miami, FL 33131

For further information concerning this matter, please call:

Deborah Marks at (305) 372-9400.

Enclosed is a check in the following amount:

\$125 Filing Fee \$\text{Certificate of Status}\$ \tag{25 Filing Fee & Certified Copy (copy enclosed)}\$

Certificate of Status & Certified Copy (copy enclosed)

FILED

ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY COMPANY

Article 1: Name:

The Name of the Limited Liability Company is Sigma Tax 47, LLC.

Article II: Address:

The Mailing Address and Street Address of the principal office of the Limited Liability Company are:

Principal Office Address:

18305 Biscayne Boulevard

Suite 400

Aventura, Florida 33160

Mailing Address:

PO Box 25177

Miami, FL 33102-5177

Article III: Registered Agent, Registered Office, & Registered Agent's Signature:

The name and the Florida street address of the registered agent are: Deborah Marks, Esq. 999 Brickell Bay Drive Suite 1809
Miami, Florida 33131

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

Deborah Marks

(CONTINUED)

PAGE 1 of 2

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Article IV: Manager(s) or Managing Member(s):

The name and address of each Manager or Managing Member is as follows:

Title:

Name and Address:

"MGR" = Manager
"MGRM" = Managing Member

MGRM

Jonathan Politano

18305 Biscayne Boulevard

Suite 400

Aventura, Florida 33160

Required/Signature:

DEBORAH MARKS, ESQ.

Authorized representative of Jonathan Politano, member

(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.)

Filing Fees:

\$125.00 Filing Fee for Articles of Organization and Designation of

Registered Agent

\$ 30.00 Certified Copy (Optional)

\$ 5.00 Certificate of Status (Optional)

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