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DIVISION OF CORPORATION

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LIMITED LIABILITY COMPANY

reverse exchange holding company 114, llc

Certificate of Status	0
Certified Copy	1
Page Count	03
Estimated Charge	\$155.00

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Prepared By & Return To:
Ronald S. Urkovich
Attorney At Law
2323 Wooster Lane, Suite 3
Sanibel, Florida 33957
(239) 472-9082

EFFECTIVE DATE
12/14/05

**ARTICLES
OF
ORGANIZATION
REVERSE EXCHANGE HOLDING COMPANY 114, 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 **REVERSE EXCHANGE HOLDING COMPANY 114, LLC**

**ARTICLE II
Address**

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

Principal Office Address:
12853 Banyan Creek Drive
Fort Myers, FL 33908

Mailing Address:
12853 Banyan Creek Drive
Fort Myers, FL 33908

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

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

David A. Owens
12853 Banyan Creek Drive
Fort Myers, FL 33908

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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.


David A. Owens

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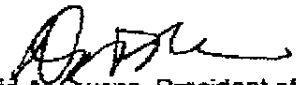
**ARTICLE IV
Management**

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

<u>Title</u>	<u>Name and Address</u>
MGRM	1031 Tax Free Strategies, LLC 12853 Banyan Creek Drive Fort Myers, FL 33908

**ARTICLE V
Effective Date**

The effective date of the beginning of business of this Limited Liability Company shall be the December 14, 2005


David A. Owens, President of Island Financial
Services, Inc., Managing Member of 1031 Tax
Free Strategies, LLC, Managing Member of
REVERSE EXCHANGE HOLDING COMPANY
114, LLC

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TALLAHASSEE, FLORIDA

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