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CORPORATION NAME(S) & DOCUMENT NUMBER(S), (if known):

1. Backyard Investments 40 LLC
(Corporation Name) (Document #)

2. _____
(Corporation Name) (Document #)

3. _____
(Corporation Name) (Document #)

4. _____
(Corporation Name) (Document #)

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NEW FILINGS

☐ Profit
☐ Not for Profit
☒ Limited Liability
☐ Domestication
☐ Other

OTHER FILINGS

☐ Annual Report
☐ Fictitious Name

AMENDMENTS

☐ Amendment
☐ Resignation of R.A., Officer/Director
☐ Change of Registered Agent
☐ Dissolution/Withdrawal
☐ Merger

REGISTRATION/QUALIFICATION

☐ Foreign
☐ Limited Partnership
☐ Reinstatement
☐ Trademark
☐ Other

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**ARTICLES OF ORGANIZATION
FOR
FLORIDA LIMITED LIABILITY COMPANY**

ARTICLE I - NAME

The name of the Limited Liability Company is:

BACKYARD INVESTMENTS 40, LLC

ARTICLE II - ADDRESS

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

1065 NE 125th Street, Suite 405
North Miami, Florida 33161

ARTICLE III - DURATION

The period of duration for the Limited Liability Company shall be perpetual.

ARTICLE IV - MANAGEMENT

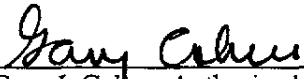
The Limited Liability Company shall be managed by one or more managers (who shall be designated "Manager(s)") and is, therefore, a manager-managed company.

ARTICLE V - REGISTERED AGENT AND OFFICE

The name and address of the initial registered agent of the Limited Liability Company is:

Gary J. Cohen
201 South Biscayne Boulevard, Suite 1500
Miami, Florida 33131

IN WITNESS WHEREOF, the undersigned has executed these Articles of Organization this 2nd day of March, 2006.



Gary J. Cohen, Authorized Representative

(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.)

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REGISTERED AGENT ACCEPTANCE

Having been named to accept service of process for the above-stated limited liability company at the address designated in the articles of organization pursuant to the provisions of Section 608.415, Florida Statutes, the undersigned hereby agrees to act in this capacity, and further agrees to comply with the provisions of all statutes relative to the proper and complete discharge of his duties.

Date: March 2nd, 2006

Gary Cohen
Gary J. Cohen