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COVER LETTER

TO: Registration Section Division of Corporations		
SUBJECT: SPG PROPERTIES IV, LLC		
(Name of Limited Liability Company)		
The enclosed Articles of Organization and fee(s) are submitted for filing.		
Please return all correspondence concerning this matter to the following:		
PETER J. MUNSON, ESQUIRE		
(Name of Person)		
MACFARLANE FERGUSON & MCMULLEN		
(Firm/Company)		
1501 SOUTH FLORIDA AVENUE		
(Address)		
LAKELAND, FLORIDA 33803		
(City/State and Zip Code)		
For further information concerning this matter, please call:		
PETER MUNSON at (863) 680-9908 (Name of Person) (Area Code & Daytime Telephone Number)		
(Name of Person) (Area Code & Daytime Telephone Number)		
Enclosed is a check for the following amount:		
▼\$125.00 Filing Fee \$130.00 Filing Fee &		
Mailing Address Registration Section Street/Courier Address Registration Section		

Mailing Address
Registration Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Registration Section
Division of Corporations
Clifton Building
2661 Executive Center Circle
Tallahassee, FL 32301



ARTICLES OF ORGANIZATION

OF

SPG PROPERTIES IV, LLC

The undersigned for the purpose of forming a limited liability company under the Florida Limited Liability 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 SPG PROPERTIES IV, LLC.

ARTICLE II - PRINCIPAL PLACE OF BUSINESS AND ADDRESS

The principal place of business and the address of the Company in Florida shall be 18430 Kuka Lane, Spring Hill, Florida 34610, and its mailing address is the same.

ARTICLE III - PURPOSES AND POWERS

The general purpose for which the Company is organized is to engage in the ownership and management of real estate investments and to transact any lawful business for which a limited liability company may be organized under the laws of the State of Florida in connection therewith.

The Company shall have all the powers granted to a limited liability company under the laws of the State of Florida.

ARTICLE IV - REGISTERED OFFICE AND AGENT

The name and street address of the registered agent of the Company in the State of Florida

Salem Gharsalli at 18430 Kuka Lane, Spring Hill, Florida 34610.

ARTICLE V - ADDITIONAL CAPITAL CONTRIBUTIONS

No additional contributions of cash or property are required to be made to the Company, except as the members may otherwise unanimously agree upon as provided in the Regulations of the Company to be hereafter adopted by the Members of the Company (the "Regulations").

<u>ARTICLE VI - ADDITIONAL MEMBERS</u>

(i) The Members may admit to the Company additional Member(s) to participate in the profits, losses, available cash flow, and ownership of the assets of the Company on such terms as are determined by all of the Members, (ii) admission of any such Additional Member(s) requires the written consent of all Members, and (iii) any Additional Members are allocated gain, loss, income or expense by the method provided in these Regulations, and if no method is specified, then as may be permitted by Section 706(d) of the Code.

ARTICLE VII - CONTINUATION OF BUSINESS

On the death, retirement, resignation, expulsion, bankruptcy, or dissolution of a member, or the occurrence of any other event that terminates the continued membership of a member in the limited liability company, the remaining members shall have the right to continue the pusings on unanimous consent of the remaining members.

ARTICLE VIII - MANAGEMENT

The Company shall be managed by its members. The initial members and thus the managing members shall be Salem Gharsalli and Pamela M. Gharsalli. The Regulations shall require the vote of the Members then having a majority interest in the Company for all decisions of the Company. The signature of a Managing Member of the Company signing on behalf of the Company or the signature of a person designated as an officer of the Company under the Regulations may be relied

on as sufficient evidence of the action of the Company and that such action has been authorized by the unanimous consent of the Members.

ARTICLE IX - OPERATING AGREEMENT

The Members of the Company shall hereafter adopt the Operating Agreement setting forth all the terms, provisions, conditions and covenants by which the Company will be governed. The power to adopt, alter, amend or repeal the Operating Agreement shall be vested in the Members of the Company by unanimous written consent.

IN WITNESS WHEREOF, the undersigned, as incorporator, hereby executes these articles of organization this The day of April, 2006.

SALEM GHARSALLI, As its Member

STATE OF FLORIDA COUNTY OF POLK

Before me, the undersigned authority, an officer duly authorized to administer oaths and take acknowledgments, personally appeared Salem Gharsalli, who is personally known to me or who []has produced ______ as identification.

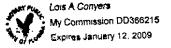
WITNESS my hand and official seal this 1th day of April, 2006, at Lakeland, Florida.

(NOTARIAL SEAL)

Notary Public

State of Florida at Large

My Commission Expires:



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SECKETARY OF STATE

ACCEPTANCE

Having been named to accept service of process for SPG PROPERTIES IV, LLC, at the place designated as sated in these Articles of Organization, I hereby agree to act in this capacity, and I further agree to comply with the provisions of all statutes relative to the proper and complete performance of my duties, and I am familiar with and accept the duties and obligations of Chapter 608, Florida Limited Liability Company Act.

DATED this 19 day of April, 2006.

SALEM GHARSALLI

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