

ARTICLES OF DISSOLUTION

Pursuant to section 605.0707, Florida Statutes, this Florida limited liability company submits the following Articles of Dissolution:

The name of the limited liability company as currently filed with the Florida Department of State:

GEM ESTATES, LLC

The document number of the limited liability company: L06000040383

The file date of the articles of organization: April 18, 2006

A description of occurrence that resulted in the limited liability company's dissolution:

THE ONE ASSET, A BUILDING, WAS SOLD AND THERE WERE NO FUTURE INVESTMENTS ANTICIPATED. A FEDERAL FINAL RETURN HAS BEEN FILED.

I/we submit this document and affirm that the facts stated herein are true. I/we am/are aware that any false information submitted in a document to the Department of State constitutes a third degree felony as provided for in section 817.155, Florida Statutes.

Signature: LINDA MACDONALD

Electronic Signature of authorized person