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FLORIDA/FOREIGN LIMITED LIABILITY CO.

VALUE INCOME PROPERTIES, LLC

Certificate of Status	0
Certified Copy	1
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**ARTICLES OF ORGANIZATION
OF
VALUE INCOME PROPERTIES, LLC**

ARTICLE I - NAME

The name of this limited liability company is VALUE INCOME PROPERTIES, LLC (the "Company").

ARTICLE II - ADDRESS

The mailing address of the principal office of the Company is 2110 Lake Drive, Winter Park, Florida 32789.

ARTICLE III - EXISTENCE AND DURATION

The Company shall commence its existence on the date that these Articles of Organization are filed and its duration shall be perpetual.

ARTICLE IV - INITIAL REGISTERED OFFICE AND AGENT

The street address of the initial registered office of the Company is 420 South Orange Avenue, Suite 1200, Orlando, Florida 32801 and the name of the initial registered agent of the Company at that address is American Information Services, Inc.

IN WITNESS WHEREOF, the undersigned as an authorized representative of a member, has caused these Articles of Organization to be duly executed as of the 1st day of March, 2007.

By: 

Name: Peter Reinert

Authorized Representative of a 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.)

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REGISTERED AGENT ACCEPTANCE

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, Florida Statutes.

**AMERICAN INFORMATION
SERVICES, INC.**

3/1/07
(Date)

Peter Reinert, Assistant Secretary
Peter Reinert, Assistant Secretary

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