Electronic Articles of Organization For Florida Limited Liability Company

L05000107643 FILED 8:00 AM November 04, 2005 Sec. Of State mhodges

Article I

The name of the Limited Liability Company is: QUANTUM COST SEGREGATION, LLC

Article II

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

2 S UNIVERSITY DRIVE 327 PLANTATION, FL. US 33324

The mailing address of the Limited Liability Company is:

2 S UNIVERSITY DRIVE 327 PLANTATION, FL. US 33324

Article III

The purpose for which this Limited Liability Company is organized is: ANY AND ALL LAWFUL BUSINESS.

Article IV

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

ANDREW S TAUBMAN 2 S UNIVERSITY DRIVE 327 PLANTATION, FL. 33324

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.

Registered Agent Signature: ANDREW S. TAUBMAN

Article V

The name and address of managing members/managers are:

Title: MGRM FCT HOLDING COMPANY 2 S UNINVERSITY DRIVE #327 PLANTATION, FL. 33324 US

Title: MGRM ROBERT SHAPIRO & ASSOCIATES, INC. 507 SOUTHEAST 11 COURT FT. LAUDERDALE, FL. 33316

Article VI

The effective date for this Limited Liability Company shall be:

11/01/2005

Signature of member or an authorized representative of a member Signature: ANDREW S. TAUBMAN

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