

**Electronic Articles of Organization
For
Florida Limited Liability Company**

L08000008419
FILED 8:00 AM
January 24, 2008
Sec. Of State
gmcleod

Article I

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

Article II

The street address of the principal office of the Limited Liability Company is:
1900 NW CORPORATE BLVD
SUITE 300 EAST
BOCA RATON, FL. 33431

The mailing address of the Limited Liability Company is:
1900 NW CORPORATE BLVD
SUITE 300 EAST
BOCA RATON, FL. 33431

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:
GOLDSTEIN DONALD
1900 NW CORPORATE BLVD
SUITE 300 E
BOCA RATON, FL. 33431

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: DONLAD GOLDSTEIN

Article V

The name and address of managing members/managers are:

Title: MGRM
GOLDSTEIN, LEWIN & COMPANY, P.A.
1900 NW CORPORATE BLVD SUITE 300 E
BOCA RATON, FL. 33431

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Signature of member or an authorized representative of a member

Signature: DONALD GOLDSTEIN