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FLORIDA/FOREIGN LIMITED LIABILITY CO.

RAR/Tax Funding, LLC

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ARTICLES OF ORGANIZATION OF

RAR/TAX FUNDING LLC (a Florida Limited Liability Company)

The undersigned, for the purpose of forming a limited liability company under the Florida Limited Liability Company Act, Florida Statutes Chapter 608, as amended, hereby makes, acknowledges and files the following Articles of Organization.

ARTICLE I NAME

The name of the limited liability company is RAR/TAX FUNDING LLC (the

ARTICLE II ADDRESS

The mailing address and street address of the principal office of the Company is coto Gatehouse Group, Inc., 120 Forbes Boulevard, Mansfield, MA 02048.

ARTICLE III DURATION

The period of duration for the Company shall be perpetual.

ARTICLE IV REGISTERED OFFICE AND AGENT AND ADDRESS

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

Name Address

Terry M. Lovell 2200 Museum Tower

150 West Flagler Street Miami, Florida 33130

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ARTICLE V MANAGEMENT

The Company is to be managed by one manager or more managers and is, therefore, a manager-managed company.

IN WITNESS WHEREOF, the undersigned has made and subscribed these Articles of

Organization for the foregoing uses and purposes this 28th day of February, 2006.

Terry M. Lovell

Authorized Representative of Memb

ACCEPTANCE OF REGISTERED AGENT

Having been named as registered agent and to accept service of process for RAR/Tax Funding LLC 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 secrept the obligations of my position as registered agent.

Terry M. Lovell, Registered Agent

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