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From:

Account Name : JEFFREY A. DOWD, P.A.

Account Number : I20010000246 Phone : (813)655-9193 Fax Number : (813)655-6628

EVEREST AUCTION	LIMITED LIAB ONS AND ESTATES,
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ARTICLES OF ORGANIZATION FOR

EVEREST AUCTIONS AND ESTATES, LLC

The undersigned subscriber to these Articles of Organization is a natural person competent to contract and hereby form a limited liability company pursuant to Chapter 608 of the Florida Statutes.

ARTICLE 1 - NAME

The name of the limited liability company shall be EVEREST AUCTIONS AND ESTATES, LLC, (hereinafter, "Company").

ARTICLE 2 - PRINCIPAL OFFICE

The address of the principal office of this Company shall be 8802 Woodcreek Circle, Riverview, Florida 33569 and the mailing address shall be the same.

ARTICLE 3 - EFFECTIVE DATE

These Articles of Organization shall be effective immediately upon approval of the Secretary of State, State of Florida.

ARTICLE 4 - DURATION

The Company's existence shall be perpetual in nature, unless sooner terminated as provided for by law, or in these Articles of Organization or pursuant to the Regulations of the Company.

ARTICLE 5 - POWERS OF COMPANY

The Company shall have the same powers as an individual to do all things necessary or convenient to carry out its business and affairs, subject to any limitations or restrictions imposed by applicable law or these Articles of Organization.

JEFFREY A. DOWD, P.A.

Counselor and Attorney at Law www.dowdlaw.com 669 West Lungden Road Brandon, Florida 33511

(813) 655-9193

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ARTICLE 6 - PURPOSE

This Company shall be permitted to engage in any and lawful activities in the State of Florida.

ARTICLE 7 - REGULATIONS

The Company shall be managed in accordance with its Regulations, which may be amended by a vote of the Members holding two-thirds (2/3) of the ownership interest in the Company.

ARTICLE 8 - TERMINATION

The Company shall be dissolved upon the death, retirement, resignation, expulsion, bankruptcy, or dissolution of a Member, or upon the occurrence of any other event that terminates the continued membership of a Member in the Company, unless the business of the Company is continued by the consent of the remaining Members whose ownership interest is at least fifty (50%) percent.

ARTICLE 9 - MANAGERS

The Company shall be a member-managed company and the initial managers for the Company shall be as follows:

Anne M. Brennan

whose address shall be the same as the principal office of the Company.

ARTICLE 10 - AMENDMENT

The Company reserves the right to amend, alter, change or repeal any provision contained in these Articles of Organization, or in any amendment hereto, or to add any provision to these Articles of Organization or to any amendment hereto, in any manner now or hereafter prescribed or permitted by the provisions of any applicable statute of the State of Florida, and all rights conferred upon Members in these Articles of Organization or any amendment hereto are granted subject to this reservation.

ARTICLE 11 - INDEMNIFICATION

The Company, upon a majority vote of the Members, may indemnify a manager, employee or agent of the Company against any and all suits, claims, or judgments, including attorney fees and costs, to the fullest extent permitted by law.

JEFFREY A. DOWD. P.A.

COUNSELOR AND ATTORNEY AT LAW WWW.dowdlaw.com 409 WEST JUMSIEN ROAD BRANDON FEDRIDA 33511

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ARTICLE 12 - REGISTERED OFFICE AND REGISTERED AGENT

The initial registered agent for the Company shall be Jeffrey A. Dowd, P.A., whose address shall be the same as the registered office of the Company, which shall be located at 609 West Lumsden Road, Brandon, Florida 33511.

IN WITNESS WHEREOF, I, an authorized representative of the Members have hereunto signed, acknowledged and filed the foregoing Articles of Organization under the laws of the State of Florida, this 23 March 2006.

Jeffrey A. Dowd, Authorized Representative

ACCEPTANCE OF REGISTERED AGENT DESIGNATED IN ARTICLES OF ORGANIZATION

Jeffrey A. Dowd, P.A., having a business office identical with the registered office of the Company named above, and having been designated as the Registered Agent in the above and foregoing Articles of Organization, is familiar with and accepts the obligations of the position of Registered Agent under the applicable provisions of the Florida Statutes.

JEFFREY A. DOWD, P.A.

leffrey A. Bowd, President

JEFFREY A. DOWD, P.A.

Counselor and Attorney at Law www.dowdlaw.com 609 West Lumsden Road Brandon, Florida 33511

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