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FLORIDA/FOREIGN LIMITED LIABILITY CO.

Cost Segregation Consultants, LLC

|                       |          |
|-----------------------|----------|
| Certificate of Status | 0        |
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**ARTICLES OF ORGANIZATION FOR  
COST SEGREGATION CONSULTANTS, LLC  
A FLORIDA LIMITED LIABILITY COMPANY**

**ARTICLE I  
NAME**

The name of the Limited Liability Company is COST SEGREGATION CONSULTANTS, LLC.

**ARTICLE II  
ADDRESS**

The mailing address and street address of the principal office of the Limited Liability Company is 109 Seville Chase Drive, Winter Springs, FL 32708.

**ARTICLE III  
DURATION**

The period of duration for the Limited Liability Company shall be perpetual.

**ARTICLE IV  
MANAGEMENT AND OWNERSHIP**

The Limited Liability Company is to be managed by its members, and the names and addresses of such members are:

Mark E. Lacasse and Nancy S. Lacasse  
Tenants by the Entireties with Rights of Survivorship  
109 Seville Chase Drive  
Winter Springs, FL 32708

**ARTICLE V  
INITIAL REGISTERED OFFICE AND AGENT**

The address of the initial Registered Office of the Limited Liability Company is 109 Seville Chase Drive, Winter Springs, FL 32708, and the initial Registered Agent at such address is Mark E. Lacasse.

IN WITNESS WHEREOF, the undersigned member affirms that, under penalties of perjury, the facts stated herein are true, and the undersigned member has executed these Articles of Organization this 6<sup>th</sup> day of November, 2006.

  
Mark E. Lacasse, Member


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**ACCEPTANCE OF APPOINTMENT  
BY INITIAL REGISTERED AGENT**

**THE UNDERSIGNED**, having been named in Article V of the foregoing Articles of Organization as initial Registered Agent at the office designated therein, hereby accepts such appointment and agrees to act in such capacity. The undersigned hereby states that he is familiar with, and hereby accepts, the obligations set forth in Section 608.407, Florida Statutes, and the undersigned will further comply with any other provisions of law made applicable to him as Registered Agent of the limited liability company.

DATED this 6<sup>th</sup> day of November, 2006.

  
Mark E. Lacasse

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