

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

L07000100817
FILED 8:00 AM
October 03, 2007
Sec. Of State
btadlock

Article I

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

Article II

The street address of the principal office of the Limited Liability Company is:
2798 US-1 SOUTH
ST. AUGUSTINE, FL. 32086

The mailing address of the Limited Liability Company is:
2798 US-1 SOUTH
ST. AUGUSTINE, FL. 32086

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:
SHANNON V CHAMBERS
2798 US-1 SOUTH
ST. AUGUSTINE, FL. 32086

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: SHANNON V. CHAMBERS

Article V

The name and address of managing members/managers are:

Title: MGRM
SHANNON V CHAMBERS
2798 US-1 SOUTH
ST. AUGUSTINE, FL. 32086 US

Title: MGR
ANDY DELORENZO
2798 US-1 SOUTH
ST. AUGUSTINE, FL. 32086 US

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Article VI

The effective date for this Limited Liability Company shall be:

10/11/2007

Signature of member or an authorized representative of a member

Signature: SHANNON V. CHAMBERS