

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

L08000048857
FILED 8:00 AM
May 15, 2008
Sec. Of State
gharvey

Article I

The name of the Limited Liability Company is:

INTERNATIONAL CONSTRUCTION TAX CONSULTANTS, LLC

Article II

The street address of the principal office of the Limited Liability Company is:

10097 CLEARY BOULEVARD
SUITE 206
PLANTATION, FL. US 33324

The mailing address of the Limited Liability Company is:

10097 CLEARY BOULEVARD
SUITE 206
PLANTATION, FL. US 33324

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:

PHILIP C ROSEN
8551 W SUNRISE BOULEVARD
SUITE 208
FORT LAUDERDALE, FL. 33322

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: PHILIP C. ROSEN

Article V

The name and address of managing members/managers are:

Title: MGRM
DANIEL M DARAGAN
10097 CLEARY BLVD. SUITE 206
PLANTATION, FL. 33324 US

Title: MGRM
ERIC ERNST
2110 FAIRBURN ROAD SUITE E
DOUGLASVILLE, GA. 30135 US

Title: MGRM
ROBERT KUECHENBERG
2519 ARBOR DRIVE
FT. LAUDERDALE, FL. 33312 US

Title: MGRM
CHARLES J NEWMAN
10097 CLEARY BLVD. SUITE 206
PLANTATION, FL. 33324 US

Title: MGRM
MICHELLE PASQUALE
148 ASHLEY COURT
JUPITER, FL. 33458 US

Signature of member or an authorized representative of a member

Signature: PHILIP C. ROSEN

L08000048857
FILED 8:00 AM
May 15, 2008
Sec. Of State
gharvey