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ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY COMPANY

The undersigned, being authorized to execute and file these Articles, hereby certifies that:

ARTICLE I - NAME

The name of the Limited Liability Company is:

MARCUM MANAGEMENT, LLC

ARTICLE II - PRINCIPAL OFFICE ADDRESS

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

609 Lake Drive Vero Beach, FL 32963

ARTICLE III - MAILING ADDRESS

The mailing address of the Limited Liability Company is:

609 Lake Drive Vero Beach, FL 32963

ARTICLE IV -- REGISTERED AGENT, REGISTERED OFFICE AND REGISTERED AGENT'S SIGNATURE

The name and the Florida street address of the initial Registered Agent are:

Todd W. Fennell 979 Beachland Boulevard Vero Beach, FL 32963

Having been named as initial Registered Agent and to accept service of process for the above stated Limited Liability Company at the place designated in this Article of these Articles of Organization, I hereby accept the designation 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 as provided for in Chapter 608 of the Florida Statutes.

TODD W. FENNELL, Registered Agent

ARTICLE V - MANAGEMENT

The Limited Liability Company shall be managed by one or more Managers and is, therefore, a manager-managed company. The Manager(s) shall be elected in the manner prescribed in the Operating Agreement for this Limited Liability Company. No member of the Limited Liability Company shall be an agent of the Limited Liability Company solely by virtue of being amember.

The initial Manager of the Limited Liability Company shall be JOSEPH L. MARCUM, who shall serve as such until such Manager resigns, is removed, or can no longer serve for any reason, as provided in the Operating Agreement for this Limited Liability Company.

ARTICLE VI - GOVERNED BY OPERATING AGREEMENT

The Company shall be governed by and operated pursuant to the terms and conditions of a written Operating Agreement, as the same may be amended or modified, in writing, from time to time.

ARTICLE VII - EFFECTIVE DATE

These Articles of Organization shall be effective upon the date of filing.

IN WITNESS WHEREOF, the undersigned, an authorized representative of a member of the Limited Liability Company, has affixed his signature this 26th day of November 2008.

John Jerels TODD W. FENNELL