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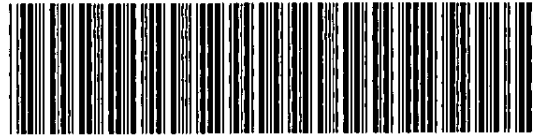
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1. ALTERNA TAX ASSET GROUP, LLC  
(CORPORATE NAME AND DOCUMENT #)

2. \_\_\_\_\_  
(CORPORATE NAME AND DOCUMENT #)

3. \_\_\_\_\_  
(CORPORATE NAME AND DOCUMENT #)

4. \_\_\_\_\_  
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5. \_\_\_\_\_  
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SPECIAL INSTRUCTIONS:

FILE SECOND

ATAG, LLC  
(f/k/a Alterna Tax Asset Group, LLC)

April 9, 2014

2014 APR -9 PM 12:16  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

FILED

***Via Courier:***

Department of State  
Division of Corporations  
Clifton Building  
2661 Executive Center Circle  
Tallahassee, FL 32301

**Re: Consent to use former name**

Ladies and Gentlemen:

On the date hereof, ATAG, LLC, formerly known as Alterna Tax Asset Group, LLC, filed Articles of Amendment to Articles of Organization to change its name to ATAG, LLC. ATAG, LLC no longer will use the name Alterna Tax Asset Group, LLC.

One of ATAG, LLC's affiliates, namely Alterna Capital Management, LLC, desires to organize a wholly-owned subsidiary by the name of "Alterna Tax Asset Group, LLC." Such entity's Articles of Organization are being filed with the Division of Corporations on the date hereof.

ATAG, LLC hereby consents to the use of the name Alterna Tax Asset Group, LLC by Alterna Capital Management, LLC's to-be-organized wholly-owned subsidiary, in accordance with the Articles of Organization are being filed with the Division of Corporations contemporaneously with the delivery of this consent to the Division of Corporations.

Very truly yours,

ATAG, LLC

By: FRIEDMAN FINANCIAL LLC, its Manager

By:



Albert Friedman, its Manager

**Articles of Organization**

**ALTERNA TAX ASSET GROUP, LLC**

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

**ARTICLE I — Name:**

The name of the Limited Liability Company is: Alterna Tax Asset Group, LLC.

**ARTICLE II — Address:**

The mailing address and street address of the principal office of the Limited Liability Company are:  
1801 S FEDERAL HWY, 2ND FL, BOCA RATON, FL 33432.

**ARTICLE III — Registered Agent and Registered Office:**

The name and the Florida street address of the initial registered agent are: Albert Friedman, 1801 S FEDERAL HWY, 2ND FL, BOCA RATON, FL 33432.

**ARTICLE IV — Additional Provisions:**

The Limited Liability Company is Manager-Managed, and the Managers are:

ALTERNA FINANCIAL LLC  
1801 S FEDERAL HWY 2ND FL  
BOCA RATON, FL 33432

And,

FRIEDMAN FINANCIAL LLC  
1801 S FEDERAL HWY 2ND FL  
BOCA RATON, FL 33432.

IN WITNESS WHEREOF, the undersigned has signed these Articles of Organization as an authorized representative of a member and acknowledged them to be my act this 9<sup>th</sup> day of April 2014.



Albert Friedman, Authorized Representative

**STATEMENT ACCEPTING APPOINTMENT AS REGISTERED AGENT**

I hereby accept the designation as registered agent to accept service of process for the above stated limited liability company at the place designated in this statement. I am familiar with and accept the obligations of my position as registered agent under Chapter 605, Florida Statutes.



Albert Friedman

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