





R. Cheston Woolard, CPA, MBA

Susan S. Krajnik, CPA

Albert A. Masciangelo, Jr., CPA

Joanne M. Marko, CPA, CFP

*Members:*

*– American and Pennsylvania Institute of  
Certified Public Accountants  
– Private Companies Practice Section of  
American Institute of Certified  
Public Accountants*

January 24, 2001

Florida Department of State  
Registration/Tax Lien Section  
P O Box 6327  
Tallahassee, Florida 32314

RE: LEFA, INC. F.E.I. #36-3281146

Dear Sir/Madam:

We have reviewed your correspondence dated October 20, 2000, a copy of which is enclosed, questioning the above referenced company's lack of authority to do business in Florida.

This company appears to be transacting business in Florida within the meaning of s 607.1501, F.S. The "Application by Foreign Corporation for Authorization to Transact Business in Florida" will be forthcoming under separate cover. The company owns and operates a commercial rental property in Miami. This is the only nexus that the company has with the State of Florida.

The company has been voluntarily filing corporate net income tax returns since 1997. It is our understanding that the company is being assessed an annual penalty of \$1,150 retroactive to 1997.

The company inherited this property and was not aware that the appropriate registrations and/or applications to transact business were not done at that time. The company was also not made aware of the lack of registration when it filed its first corporate tax return four years ago. In fact, this is the first notification that the company has received concerning this issue.

As this time, we would like to appeal the assessment of these penalties. The company intends to comply with the registration procedures and would have done so sooner had management been made aware of the problem. Management assumed that the company had been grandfathered under these provisions many years ago.

FILED

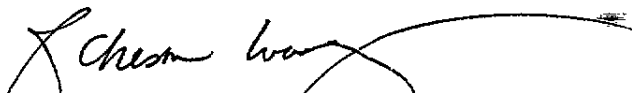
01 APR 11 PM 1:59

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

Page two

If you need any further assistance, please feel free to contact me at our Exton office.

Very truly yours,

  
R. Cheston Woolard, CPA, MBA

RCW/bmw

Enclosure

cc: Mr. Abelardo Lechter

FILED

01 APR 11 PM 1:59

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA



**FLORIDA DEPARTMENT OF STATE**  
**Katherine Harris**  
**Secretary of State**  
**OFFICE OF THE GENERAL COUNSEL**

---

**FACSIMILE TRANSMITTAL**

**TO FAX NUMBER:** 610-363-8743

**Please deliver the following pages to:**

**NAME:** Mr R. Cheston Woolard, CPA

**COMPANY:** Woolard, Krajnik & Company LLP

**CITY/STATE:** Exton, PA

**SENDER:** Gerard T. York, Esq.,  
Assistant General Counsel  
(850) 414-5514

**DATE/TIME:** 03/05/01 6:25 PM

**NUMBER OF PAGES (including transmittal sheet):**2

**FROM FAX:** 850/922-5763 (Suncom 292-5763)

**COMMENTS:** This communication will confirm our conversation today regarding annual report fees and statutory penalties which would be assessed against L.E.F.A., Inc., under section 607.1502(4), Florida Statutes.

Information from the Florida Department of Revenue suggests L.E.F.A., Inc., has transacted business in Florida since 1997. Accordingly, an amount of \$3450.00 is due, reflecting annual report fees of \$450.00 and statutory penalties of \$3000.00. We would, however, offer to settle the issue of annual report fees and foreign non-qualified penalties from L.E.F.A., Inc., for the sum of \$1950.00, reflecting annual

**FILED**  
**01 APR 11 PM 1:59**  
**SECRETARY OF STATE**  
**TALLAHASSEE, FLORIDA**

report fees from 1997 of \$450.00 and penalties of \$1500.00 assessed at the statutory minimum to avoid litigation. This offer remains in effect until April 23, 2001.

Upon completion of the application and receipt of a check in that amount payable to the Department of State, Division of Corporations, I will instruct the Division of Corporations to issue L.E.F.A., Inc., a Certificate of Authority to transact business in Florida. Please mail the check to this attorney at: Office of General Counsel, LL-10, The Capitol, Tallahassee, Florida 32399-0250.

Please do not hesitate to contact me should you have any questions.

**LL-10 • THE CAPITOL • TALLAHASSEE, FLORIDA 32399-0250**

FILED

01 APR 11 PM 1:59

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA



Woolard, Krajnik & Company, LLP

**CERTIFIED PUBLIC ACCOUNTANTS**

R. Cheston Woolard, CPA, MBA

Susan S. Krajnik, CPA

Albert A. Masciangelo, Jr., CPA

Joanne M. Marko, CPA, CFP

*Members:*

*- American and Pennsylvania Institute of  
Certified Public Accountants*

*- Private Companies Practice Section of  
American Institute of Certified  
Public Accountants*

March 29, 2001

Mr. Gerard T. York, Esquire  
Assistant General Counsel  
Florida Department of State  
LL-10 The Capitol  
Tallahassee, Florida 32399-0250

Re: Lefa, Inc.  
EIN #36-3281146

Dear Mr. York:

Pursuant to a fax from your office dated March 5, 2001, a copy of which follows, enclosed please find a completed application by a foreign corporation for authorization to transact business in Florida. Also included is a certificate of existence duly authenticated by an official of the State of Illinois.

As outlined in your settlement offer, enclosed please find a check for \$1,950, representing annual report fees and penalties. Also included is a check for \$78.75, representing the initial filing fee and certificate of status fee.

If you need any further assistance, please feel free to contact me at our Exton office.

Very truly yours,

R. Cheston Woolard, CPA, MBA

RCW/cmo  
Enclosures

cc: Mr. Abelardo Lechter

FILED  
01 APR 11 PM 1:59  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA



# *Department of State*

## *Memorandum Office of the General*

*Counsel*

---

TO: File

FROM: Gerard York, Assistant General Counsel

DATE: April 4, 2001

RE: L.E.F.A., Inc.

---

Based on my review of the file and the payment received from the corporation, it is my recommendation that this file be closed. Corporation has paid annual report fees from 1997 of \$450.00 and statutory penalties for the same period of \$1500.00, reflecting penalties assessed at the statutory minimum of \$500.00 per year. Corporation seeks to be qualified to do business in Florida. Accordingly, it is also recommended that this corporation be issued a certificate of authority.

/gty

FILED  
01 APR 11 PM 1:59  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

**APPLICATION BY FOREIGN CORPORATION FOR AUTHORIZATION TO TRANSACT  
BUSINESS IN FLORIDA**

IN COMPLIANCE WITH SECTION 607.1503, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED TO  
REGISTER A FOREIGN CORPORATION TO TRANSACT BUSINESS IN THE STATE OF FLORIDA.

1. Lefa, Inc.  
(Name of corporation; must include the word "INCORPORATED", "COMPANY", "CORPORATION" or words or abbreviations of like import in language as will clearly indicate that it is a corporation instead of a natural person or partnership if not so contained in the name at present.)
2. Illinois  
(State or country under the law of which it is incorporated)
3. 36-3281146  
(FEI number, if applicable)
4. Sept. 22, 1983  
(Date of incorporation)
5. "Perpetual"  
(Duration: Year corp. will cease to exist or "perpetual")
6. October 1, 1966 - Sept. 30, 1997  
(Date first transacted business in Florida. If corporation has not transacted business in Florida, insert "upon qualification.")  
(SEE SECTIONS 607.1501, 607.1502 and 817.155, F.S.)
7. 771 Fifth Ave., King of Prussia, PA 19406  
(Principal office address)
- 771 Fifth Ave., King of Prussia, PA 19406  
(Current mailing address)
8. Commercial rental property  
(Purpose(s) of corporation authorized in home state or country to be carried out in state of Florida)
9. Name and street address of Florida registered agent: (P.O. Box or Mail Drop Box **NOT** acceptable)


Name: BRCMC, Inc. - Attn.: Alan Baseman

Office Address: 1200 N. Federal Highway, Suite 417

Boca Raton, Florida 33432  
(City) (Zip code)

**10. Registered agent's acceptance:**

*Having been named as registered agent and to accept service of process for the above stated corporation of the place designated in this application, 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 relative 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's signature)

11. Attached is a certificate of existence duly authenticated, not more than 90 days prior to delivery of this application to the Department of State, by the Secretary of State or other official having custody of corporate records in the jurisdiction under the law of which it is incorporated.

FILED  
01 APR 11 PM 1:55  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA



12. Names and business addresses of officers and/or directors:

A. DIRECTORS

Chairman: Abelardo Lechter

Address: 21507 Valley Forge Circle

King of Prussia, PA 19406

Director: Jaime Lechter

Address: c/o Lefa, Inc.

771 Fifth Ave., King of Prussia, PA 19406

Director: Dario Lechter

Address: c/o Lefa, Inc.

771 Fifth Ave., King of Prussia, PA 19406

Director: Ricardo Lechter

Address: c/o Lefa, Inc.

771 Fifth Ave., King of Prussia, PA 19406

B. OFFICERS

President: Abelardo Lechter

Address: 21507 Valley Forge Circle

King of Prussia, PA 19406

Vice President: Herman Kessler

Address: 11210 Valley Forge Circle

King of Prussia, PA 19406

Secretary: Herman Kessler

Address: same as above

Treasurer: Abelardo Lechter

Address: same as above

FILED  
01 APR 11 PM 1:59  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

NOTE: If necessary, you may attach an addendum to the application listing additional officers and/or directors.

13. (Signature of Chairman, Vice Chairman, or any officer listed in number 12 of the application)

14. Abelardo Lechter  
(Typed or printed name and capacity of person signing application)

File Number 5321-156-9



*To all to whom these Presents Shall Come, Greeting:*

*I, Jesse White, Secretary of State of the State of Illinois, do hereby certify that*

LEFA, INC., A DOMESTIC CORPORATION,  
INCORPORATED UNDER THE LAWS OF THIS STATE SEPTEMBER 22, 1983,  
APPEARS TO HAVE COMPLIED WITH ALL THE PROVISIONS OF THE BUSINESS  
CORPORATION ACT OF THIS STATE RELATING TO THE FILING OF ANNUAL  
REPORTS AND PAYMENT OF FRANCHISE TAXES, AND AS OF THIS DATE, IS IN  
GOOD STANDING AS A DOMESTIC CORPORATION IN THE STATE OF ILLINOIS\*\*\*



*In Testimony Whereof, I, hereto set  
my hand and cause to be affixed the Great Seal of  
the State of Illinois, this* 27TH  
*day of* MARCH *A.D.* 2001

*Jesse White*

SECRETARY OF STATE