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The Tax Academy, LLC.  
5301 Longley Lane, Suite D 144  
Reno, NV 89511  
(Address)

(Address)

(City/State/Zip/Phone #)

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03/17/03--01091--004 \*\*125.00

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TALLAHASSEE, FLORIDA

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

**ARTICLES OF ORGANIZATION  
FOR  
Upper Peninsula Partners, LLC.**

1. The Name of the Limited Liability Company is Upper Peninsula Partners, LLC.
2. The purpose of the Limited Liability Company is to engage in the business of Real Estate.
3. The address of the Limited Liability Company is 249 Sykes Point Lane, Merritt Island, Florida 32953.
4. The Registered agent of the Limited Liability Company is Annette Lukas whose address is 249 Sykes Point Lane, Merritt Island, Florida 32953.
5. The Limited Liability Company shall be managed by member which is Annette Lukas whose address is 249 Sykes Point Lane, Merritt Island, Florida 32953.
6. Bankruptcy, Other Circumstances, and Involuntary Assignment by Manager. In the event a Manager's Interest is taken by levy, foreclosure, charging order, execution, or other similar proceeding, the LLC shall not dissolve. The assignee of that Manager's Interest shall receive only that Manager's rights to distributions of profits and losses of the LLC and shall, in no event, have the right to interfere in the management or the administration of the LLC business or affairs or to act as a Manager. The assignee shall only have the right to receive profits and losses attributable to the Manager's Interest in the LLC, and shall not be admitted as a Member or Manager of the LLC.
7. The duration of the Limited Liability Company is Perpetual.

Dated this 6<sup>th</sup> day for March 2003.

  
Annette Lukas, Member

**Certificate of Acceptance of Appointment of Registered Agent.**

I hereby accept appointment of Registered Agent of the above Limited Liability Company.

Dated this 6<sup>th</sup> day for March 2003.

  
Annette Lukas, Registered Agent