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W05-46856

B. McKnight NOV 07 2005

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*L.L.M. in Taxation
Florida Board Certified in
Wills, Estates and Trusts

**Also admitted in Ohio
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ELISA A. CAWOOD***
DAVID L. JACQUOT****

***Also admitted in Kentucky
and Missouri

****Also admitted in Indiana

November 3, 2005

Secretary of State
Registration Section
Division of Corporations
Post Office Box 6327
Tallahassee, Florida 32314

Re: F & L Company, LLC
Effective Date: Date of Filing

Dear Sir or Madam:

As a follow-up to your letter dated October 26, 2005 (copy enclosed), and in connection with the formation of the above limited liability company, we have enclosed two signed originals of the Articles of Organization of F & L Company, LLC, including the signed acceptance of the registered agent.

The duplicate copy of the Articles of Organization has been subscribed to and acknowledged by an authorized representative in the same manner as the original. Please endorse your approval of the Articles of Organization on the duplicate copy and return it to me at your earliest convenience.

Please contact me if you have any questions or need additional information.

Sincerely,



JMK/kk
Enclosures

cc: Mr. and Mrs. Myron M. Lewenthal, Jr.



FLORIDA DEPARTMENT OF STATE

Glenda E. Hood
Secretary of State

October 26, 2005

JEFFREY M KOLTUN *****2ND MAILING
305 CYNTHIA COURT
MAITLAND, FL 32751

SUBJECT: F & L CORP., LLC
Ref. Number: W05000046856

We have received your document for F & L CORP., LLC and your check(s) totaling \$125.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

The name of the entity cannot include "CORP.." This word/abbreviation is readily associated with or is commonly used to denote another type of entity. Please amend your document throughout accordingly.

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6931.

Becky McKnight
Document Specialist
NEW FILINGS

Letter Number: 105A00062163

**ARTICLES OF ORGANIZATION
OF
F & L COMPANY, LLC**

05 NOV -1 PM 2:25

The undersigned authorized representative, acting pursuant to Chapter 608, *Florida Statutes*, hereby forms a limited liability company in accordance with the laws of the State of Florida and adopts the following Articles of Organization for such limited liability company:

ARTICLE I - NAME OF THE LIMITED LIABILITY COMPANY

The name of the Limited Liability Company is F & L COMPANY, LLC.

ARTICLE II - PERIOD OF DURATION; EFFECTIVE DATE

The Limited Liability Company shall exist perpetually, commencing at the date and time of filing of these Articles of Organization, as evidenced by the Florida Department of State's date and time endorsement.

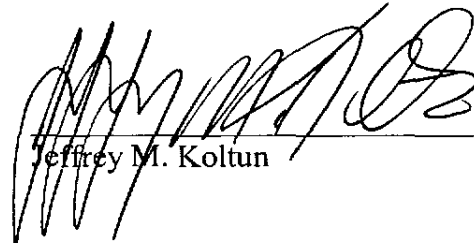
**ARTICLE III - MAILING ADDRESS AND STREET ADDRESS OF
THE PRINCIPAL OFFICE OF THE LIMITED LIABILITY COMPANY**

The mailing address of the Limited Liability Company is 305 Cynthia Court, Maitland, Florida 32751, and the street address of the principal office of the Limited Liability Company is 305 Cynthia Court, Maitland, Florida 32751.

**ARTICLE IV - NAME AND STREET ADDRESS OF
INITIAL REGISTERED AGENT**

The name of the initial registered agent of the Limited Liability Company is Jeffrey M. Koltun. The street address of the initial registered agent is 557 North Wymore Road, Suite 100, Maitland, Florida 32751.

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 as provided for in Chapter 608, *Florida Statutes*.


Jeffrey M. Koltun

ARTICLE V - MANAGEMENT

The Limited Liability Company is to be managed by one or more managers and is, therefore, a manager-managed company. The names and addresses of the initial managers of the Limited Liability Company are as follows:

<u>Name</u>	<u>Address</u>
Myron M. Lewenthal, Jr.	305 Cynthia Court Maitland, Florida 32751
Florence A. Lewenthal	305 Cynthia Court Maitland, Florida 32751
Lisa L. Lewenthal	908 Brightwater Circle Maitland, Florida 32751

05 NOV -7 PM 2:25

ARTICLE VI - PURPOSE

The Limited Liability Company is organized for the purpose of transacting any or all lawful business for which limited liability companies may be organized under Chapter 608 of the Florida Limited Liability Company Act.

IN WITNESS WHEREOF, the undersigned authorized representative has executed these Articles of Organization this 6th day of October, 2005.



Jeffrey M. Koltun