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MILLIS & JENKINS

Attorneys at Law 1414 W. Granada Blvd., Suite IV Ormond Beach, Florida 32174

Edward A. Millis Board Certified Estate Planning and Probate Lawyer

T. Brent Jenkins, LL.M. (Taxation)

Telephone: (386) 672-1332 Facsimile: (386) 672-1333 Email: edmillispa@aol.com

March 17, 2006

FEDERAL EXPRESS

Department of State Division of Corporations 409 East Gaines Street Tallahassee, FL 32399

Re: DAYTONA OCEANFRONT PROPERTIES, LLC

Dear Sirs:

Enclosed herewith, please find the original and copy of proposed Articles of Organization of the above named limited liability company and check to the Secretary of State to cover the following items:

1. Filing fee	\$ 100.00
2. Registered Agent Filing fee	\$ 25.00
3. Certified copy of Articles	\$ 30,00
Total	\$ 155.00

Please file these Articles of Incorporation and return a certified copy to me in the return envelope which is enclosed for your convenience.

Sincerely yours,

Ment Jestins
Brent Jenkins

TBJ/tf encl.

ARTICLES OF ORGANIZATION OF DAYTONA OCEANFRONT PROPERTIES, LLC

The undersigned, for the purpose of forming a limited liability company under the Florida Limited Liability Company Act, F.S. Chapter 608, hereby makes, acknowledges, and files the following Articles of Organization.

Article I - Name

The name of the liability Company shall be: DAYTONA OCEANFRONT PROPERTIES, LLC

Article II - Address

The mailing address and street address of the principal office of the company is: 800 North Atlantic, Unit 413, Daytona Beach, FL 32118.

Article III - Duration

The company shall have perpetual existence.

Article IV - Registered Office and Agent

The name and street address of the registered office and registered agent's are

Walter L. Curtis 800 North Atlantic, Unit 413 Daytona Beach, FL 32118

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, F.S.

Walter L. Curtis Registered Agent

Walter L. Curtis