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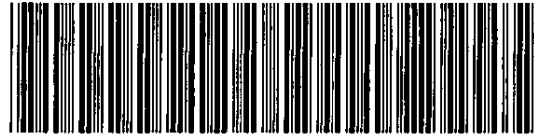
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KEITH A. RINGELSPAUGH, P.A.
ATTORNEY AT LAW

Keith A. Ringelspaugh, Esq.
"Board Certified-Real Estate Law"
Admitted in Florida and Colorado

3347 49th Street North
St. Petersburg, Florida 33710

Telephone
(727) 525-1958
FAX (727) 522-4059

June 15,
~~April 21,~~ 2006

Secretary of State
Corporate Division
409 East Gaines Street
Tallahassee, FL 32399

Re: TAG REAL ESTATE INVESTMENTS, LLC

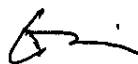
Dear Sir:

Enclosed please find my check to your order in the sum of \$155.00 along with the original and one copy of Articles of Organization for Limited Liability Company, TAG REAL ESTATE INVESTMENTS, LLC.

Said check covers the filing fee (\$125.00) and one certified copy of the Articles of Organization (30.00).

Please file the enclosed Articles of Organization with your office at your earliest opportunity.

Sincerely,



KEITH A. RINGELSPAUGH

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**ARTICLES OF ORGANIZATION
FOR THE LIMITED LIABILITY COMPANY
OF
TAG REAL ESTATE INVESTMENTS, LLC.**

The undersigned, acting as the organizers of a limited liability company to be formed under the Florida Limited Liability Company Act, as amended (the "Act"), hereby form a Florida limited liability company (this "Company") pursuant to the Act and hereby set forth the following Articles of Organization (these "Articles"):

ARTICLE I

Name

The name of this Company shall be: TAG REAL ESTATE INVESTMENTS, LLC.

ARTICLE II

Commencement Date and Duration

This Company shall commence on the date of subscription and acknowledgment in accordance with the provisions of Section 608.409(3)(a) of the Act, and shall continue for a period of thirty (30) years from the commencement date, or until dissolved by its members or managers in accordance with Section 608.441 of the Act or the provisions of these Articles. Subject to the foregoing, this Company shall be dissolved on the happening of any of the following events:

1. Expiration of the term specified above;
2. Withdrawal, retirement, death, resignation, bankruptcy, dissolution or expulsion of any member, unless the business of this Company is continued by the consent of the remaining members;
3. Unanimous written consent of all the members; and
4. Unanimous written consent of all the managers.

ARTICLE III

Purpose

This Company is created and formed for the purpose of engaging in all lawful

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businesses authorized for a Company pursuant to Section 608.403 of the Act, including without limitation, the acquisition, disposition, purchase, lease, encumbrance, financing, marketing, promoting, improving, developing, managing, selling, buying and otherwise dealing with real estate and all such other activities incidental or useful to the foregoing.

ARTICLE IV **Place of Business**

The principle place of business of this Company shall be 800 Lake Maggiore Blvd. So, St. Petersburg, FL 33705, and such other place or places as may be designated by the managers from time to time.

ARTICLE V **Registered Agent and Office**

The initial registered agent for this Company shall be James R. Yates, and the address of the registered agent for service of process shall be 800 Lake Maggiore Blvd. So, St. Petersburg, FL 33705.

ARTICLE VI **Capital Contributions**

- a. Initial Capital. The initial capital of this Company shall consist of the sum of cash of Five Hundred and no/100 Dollars (\$ 500.00).
- b. Additional Capital Contributions. Additional capital contributions, if any, shall be made by the members and at the times as determined by written agreement among the members or in accordance with the Operating Agreement and Regulations adopted and approved by the members, and may be made in cash or in property.
- c. Return of Capital. The capital contribution of any member may be returned in accordance with the provisions of Section 608.427 of the Act. A member shall be entitled to a return of his capital contribution by consent of all members.

ARTICLE VII **Admission of Members**

The initial members of this Company shall be set forth in the Operating Agreement and Regulations adopted by the members as set forth therein. The admission of additional members shall be accomplished only by the unanimous vote of the

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members, unless otherwise stated in the Operating Agreement and Regulations.

ARTICLE VIII
Continuation of Business

The members may, by unanimous written consent, continue the business of this Company upon the death, retirement, resignation, expulsion, bankruptcy or dissolution of any member or upon the occurrence of any other event which terminates the continued membership of a member in this Company.

ARTICLE IX
Management of Business

The management of this Company shall be vested entirely in its managers. The name and address of its sole manager who shall serve until the first annual meeting of members or until his successor is duly elected and qualified are as follows:

<u>Name</u>	<u>Address</u>
Tracy Yates-Smith	4156 Escatta Ave. Tracy, CA 95377

The manager(s) shall be elected by the members of this Company at its annual meeting each year by majority vote relative to their capital interest in this Company as set forth in the Operating Agreement and Regulations.

ARTICLE X
Powers

This Company shall have all of the powers and authorities set forth in Section 608.404 of the Act.

ARTICLE XI
Property

a. Ownership. All property originally paid or brought into, or transferred to, this Company as contributions to capital by the members, or subsequently acquired by purchase or otherwise on account of this Company shall be the property of this Company.

b. Title. The title to all property of the Company shall be held in the name of this company.

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c. Conveyances. The manager(s) are hereby authorized to convey and obtain title to all real and personal property of whatever nature by the execution on behalf of this Company of any and all agreements, deeds, mortgages, trust agreements, indentures, leases, conveyance documents and all other certificates, instruments and documents as are necessary, reasonable or desirable to obtain title or convey title to any real or personal property whatsoever. Such execution shall be made by a majority of the managers if there is more than one. The signature and execution of such documents shall clearly set forth that the execution is on behalf of this Company and that the manager is signing on its behalf as manager. The following form of signature shall be used for obtaining or conveying title to any real or personal property:

By: Tracy Yates-Smith, as Managing Member

No third party need inquire any further than these Articles of Organization for authorization as to the form of conveyance on documents for title to real or personal property.

ARTICLE XII

Amendments

These Articles of Organization, except with respect to vested rights of the members, may be amended at any time either by (a) vote by a majority in interest of its members, or (b) vote of a majority of its managers; and such amendments shall be filed with the Florida Department of State in accordance with the provision of Section 608.411 of the Act.

ARTICLE XIII

Regulations

The managers are hereby authorized and directed to prepare and adopt an Operating Agreement and Regulations for the governing of the internal affairs of this Company containing such provisions as they consider necessary, reasonable or desirable, except that no provisions of such Operating Agreement and Regulations may conflict with the provisions of these Articles of Organization, unless otherwise permitted herein. The power to adopt, alter, amend or repeal the Operating Agreement and Regulations shall be set forth in the Operating Agreement and Regulations, except that the initial form shall be approved by all the members.

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ARTICLE XIV
Contracting Debts

No debt shall be contracted nor liability incurred by or on behalf of this Company except by its managers and no member is authorized or empowered to contract debts or incur liabilities on behalf of the Company unless such member is also a manager.

IN WITNESS WHEREOF, the undersigned organizers of TAG REAL ESTATE INVESTMENTS, LLC. have executed these Articles of Organization this 9 day of May, 2006.

By: Tracy Yates Smith
Tracy Yates-Smith

STATE OF CALIFORNIA)
COUNTY OF San Joaquin

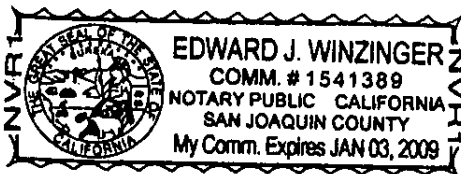
Subscribed and sworn to before me on this 9th day of May, 2006, by Tracy Yates-Smith, who:

[] (a) is personally known to me

OR

[✓] (b) who has produced a FL Drivers License (type of identification) as identification.

Seal



Edward J. Winzinger
(Signature of Notary Public)

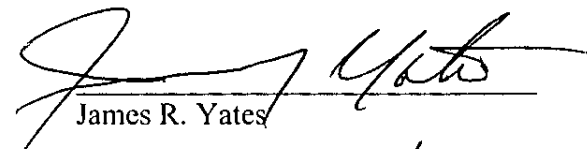
Edward J. Winzinger
(Print, Type or Stamp Commissioned Name of Notary Public)

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CERTIFICATE OF DESIGNATION
AND ACCEPTANCE REGISTERED AGENT

The undersigned, having been named Registered Agent of TAG REAL ESTATE INVESTMENTS, LLC, and designated to accept service of process for the above-stated Company, at the place designated herein, hereby agrees to act in this capacity, and further agrees to comply with the provisions of all statutes relative to the proper and complete performance of the duties hereunder.


James R. Yates
DATED: 6/15/06

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