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Special Instructions to	Filing Officer	}
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Office Use Only



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SEGRETARY OF STATES OF ALL AHASSEES FLORIDA

UN 13 AM 9: 44

J. SAULSBERRY EXAMINER

JUN 21 2011

COVER LETTER

TO: Registration Section Division of Corporations	
SUBJECT: KOSH & ASSOCIATES, INC	
(Name of Resulting Florida Limited Company)	
The enclosed Certificate of Conversion, Articles of Organization, and fees are submitted to convert an "Other Business Entity" into a "Florida Limited Liability Company" in accordance with s. 608.439, F.S.	
Please return all correspondence concerning this matter to:	
FRANK D. BOWRES	
(Contact Person)	
(Firm/Company)	
6417 FLAGLER ST	
(Address)	
HOLLYWOOD, FL 33023	
(City, State and Zip Code)	Ţ.,
FRANK.BOWERS@YAHOO.COM	-
E-mail address: (to be used for future annual report notifications)	
For further information concerning this matter, please call:	, È
For further information concerning this matter, please call: FRANK D. BOWERS at (412) 325-6643 (Name of Contact Person) (Area Code and Daytime Telephone Number)	٠
(Name of Contact Person) (Area Code and Daytime Telephone Number)	
Enclosed is a check for the following amount:	
\$150.00 Filing Fees (\$25 for Conversion & \$155.00 Filing Fees and Certificate of Status of Organization) \$\$150.00 Filing Fees \$180.00 Filing Fees and Certified Copy Certified Copy, and Certificate of Status	
STREET ADDRESS: Registration Section Division of Corporations Clifton Building 2661 Executive Center Circle Tallahassee, FL 32301 MAILING ADDRESS: Registration Section Division of Corporations P. O. Box 6327 Tallahassee, FL 32314	

TRANSMITTAL LETTER

BEST QUICK TAX RETURNS, INC 320 S. BUMBY AVE. SUITE 10 ORLANDO,FL 32803

I am enclosing a check of \$ 150 dollars, please send me a stamped copy of the articles.

Thank you

2011 JUN 13 AM 9: 44
SECRETARY OF STATES
TALLAHASSEE, FLORIDA

Certificate of Conversion

For

"Other Business Entity"

Into

Florida Limited Liability Company

This Certificate of Conversion <u>and attached Articles of Organization</u> are submitted to convert the following "Other Business Entity" into a Florida Limited Liability Company in accordance with s.608.439, Florida Statutes.

1. The name of the "Other Business Entity" immediately prior to the filing of this Certificate of Conversion is:
KOSH & ASSOCIATES, INC
(Enter Name of Other Business Entity)
2. The "Other Business Entity" is a CORPORATION
(Enter entity type. Example: corporation, limited partnership, general partnership, common law or business trust, etc.)
first organized, formed or incorporated under the laws of FLORIDA
(Enter state, or if a non-U.S. entity, the name of the country)
on MAY 19, 2008
(Enter date "Other Business Entity" was first organized, formed or incorporated)
3. If the jurisdiction of the "Other Business Entity" was changed, the state or country under the last of which it is now organized, formed or incorporated:
N/A
3. If the jurisdiction of the "Other Business Entity" was changed, the state or country under the last of which it is now organized, formed or incorporated: N/A 4. The name of the Florida Limited Liability Company as set forth in the attached Articles of Organization:
KOSH & ASSOCIATES, INC
(Enter Name of Florida Limited Liability Company)
5. If not effective on the date of filing, enter the effective date
6. The conversion is permitted by the applicable law(s) governing the other business entity and the conversion complies with such law(s) and the requirements of s.608.439, F.S., in effecting the conversion
7. The "Other Business Entity" currently exists on the official records of the jurisdiction under which it is

currently organized, formed or incorporated.

Signed this 10 day of MAY	20_11	
	presentative of Limited Liability Compa	m¥/•
Individual signing affirms that the facts st		
constitutes a third degree felony as provid	ed for in s.817.156, F.S.	
Signature of Member or Authorized Repre Printed Name: FRANK D. BOWERS	11100	
Signature of Member or Authorized Repre	sentative:	
Timed Name. Frank D. BOWERS	Title: PRESIDENT- MGR	
Signature(s) on behalf of Other Business 1	Entity: Individual(s) signing affirm(s) that	the facts stated in
this document are true. Any false informa		rovided for in
s.817.155, F.S. [See below for required sig	nature(s).]	•
Signature:	161116	
Signature:	Thie: PRESIDENT-MGR	
Signature:Printed Name:	Title	
Timed Name.	Title.	
Signature:		
Signature:Printed Name:	Title:	
Signature:Printed Name:	Title:	
Signature:Printed Name:		
Printed Name:	Title:	
Signature:		
Signature:Printed Name:	Title:	
If Florida Corporation:		7 2
Signature of Chairman, Vice Chairman, Dire	ctor, or Officer.	
If Directors or Officers have not been selecte		全部と
		S N
If Florida General Partnership or Limited Signature of one General Partner.	Liability Partnership:	Sign Sign Sign Sign Sign Sign Sign Sign
Signature of one General Lattier.		AM 9: 44 OF STATE
If Florida Limited Partnership or Limited	Liability Limited Partnership:	S
Signatures of <u>ALL</u> General Partners.		₽ ₽
All others:		~ .
Signature of an authorized person.		
-		
Fees:		
Certificate of Conversion:	\$25.00	
Fees for Florida Articles of Organization:	\$125.00 \$125.00	
Certified Copy:	\$30.00 (Optional)	
Certificate of Status:	\$5.00 (Optional)	

\$30.00 (Optional) \$5.00 (Optional) Page 2 of 2

ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY COMPANY

ARTICLE I - Name:

The name of the Limited Liability Com	ipany is:	
	SSOCIATES,LLC	-
(Must end with the words "Limited Liability Compa	iny, the abbreviation "L.L.C.," or the designation "LLC.")	
ARTICLE II - Address:		
	of the principal office of the Limited Liability Con	npany is:
Principal Office Address:	Mailing Address:	
		
6417 FLAGLER ST	6417 FLAGLER ST	
HOLLYWOOD, FL 33023	HOLLYWOOD, FL 33023	
(The Limited Liability Company cannot serve as its business entity with an active Florida registration.) The name and the Florida street address	s of the registered agent are:	2011 JUN 13 SECRETAR GALEARASS
BEST	QUICK TAX RETURNS, INC	in the second of
	Name	
320	S BUMBY AVE SUITE 10	M 9: 44 FLORID
	t address (P.O. Box NOT acceptable)	AM 9: 44 OFISTATE EFFLORIDA
C	DRLANDO FL 32803	
	City, State, and Zip	

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..

Registered Agent's Signature (REQUIRED)

(CONTINUED)

Page 1 of 2

ARTICLE IV- Manager(s) or Managing Member(s): The name and address of each Manager or Managing Member is as follows: Title: Name and Address: "MGR" = Manager "MGRM" = Managing Member MGR FRANK D. BOWERS 6417 FLAGLER ST HOLLYWOOD,FL 33023 (Use attachment if necessary) **ARTICLE V:** Effective date, if other than the date of filing: (OPTIONAL) (The effective date: 1) cannot be prior to nor more than 90 days after the date this document is filed by the Florida Department of State; AND 2) must be the same as the effective date listed in the attached Certificate of Conversion, if an effective date listed therein.) **REQUIRED SIGNATURE:**

(In accordance with section 608.408(3), Florida Statutes, the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true. I am aware that any false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S.)

FRANK D. BOWERS

Typed or printed name of signee

Signature of a member or an authorized representative of a member.

Certificate of Conversion

For

"Other Business Entity"

Into

Florida Limited Liability Company

This Certificate of Conversion <u>and attached Articles of Organization</u> are submitted to convert the following "Other Business Entity" into a Florida Limited Liability Company in accordance with s.608.439, Florida Statutes.

1. The name of the "Other Business Entity" immediately prior to the filing of this Certificate of Conversion is: KOSH & ASSOCIATES, INC (Enter Name of Other Business Entity) 2. The "Other Business Entity" is a CORPORATION (Enter entity type. Example: corporation, limited partnership,
KOSH & ASSOCIATES, INC.
(Enter Name of Other Business Entity)
P00 511
2. The "Other Business Entity" is a CORPORATION
(Enter entity type. Example: corporation, limited partnership,
general partnership, common law or business trust, etc.)
first organized, formed or incorporated under the laws of FLORIDA
(Enter state, or if a non-U.S. entity, the name of the country)
on MAY 19, 2008 .
(Enter date "Other Business Entity" was first organized, formed or incorporated)
3. If the jurisdiction of the "Other Business Entity" was changed, the state or country under the laws of which it is now organized, formed or incorporated: N/A
N/A
N/A 4. The name of the Florida Limited Liability Company as set forth in the attached Articles of the Organization:
KOSH & ASSOCIATES, INC
(Enter Name of Florida Limited Liability Company)
5. If not effective on the date of filing, enter the effective date
(The effective date: 1) cannot be prior to nor more than 90 days after the date this document is filed by the Florida Department of State; <u>AND</u> 2) must be the same as the effective date listed in the attached Articles of Organization, if an effective date is listed therein.)
6. The conversion is permitted by the applicable law(s) governing the other business entity and the conversion complies with such law(s) and the requirements of s.608.439, F.S., in effecting the conversion.

7. The "Other Business Entity" currently exists on the official records of the jurisdiction under which it is

currently organized, formed or incorporated.



Signed this 10 day of MAY	20 <u>11</u>		
Signature of Member or Authorized Rep Individual signing affirms that the facts sta constitutes a third degree felony as provide	ited in this document are true. Any false in d for in s.817.156, F.S.	formatio	n
Signature of Member or Authorized Repres Printed Name: FRANK D. BOWERS	entative: Title: PRESIDENT- MGR		
Signature(s) on behalf of Other Business E this document are true. Any false informat s.817.155, F.S. See below for required sign	ion constitutes a third degree felony as pro		
Signature:	11-11/16-0		
Signature: Printed Name: FRANK D. BOWERS	Title: PRESIDENT-MGR	_ _	
Signature: Printed Name:			
Printed Name:	Title:		
Cimpaturo			
Signature: Printed Name:	Title		
Timed Name.	Title.		
Signature:		_	
Signature: Printed Name:	Title:		
27, 62.			
Signature:Printed Name:			
Printed Name:	Title:		
Cimpoton			
Signature: Printed Name:	Title	_	
Timed (value,	Title.		
If Florida Corporation:			
Signature of Chairman, Vice Chairman, Direct	etor, or Officer.		
If Directors or Officers have not been selected			
	, .	Ξ	~
If Florida General Partnership or Limited Liability Partnership:			
Signature of one General Partner.			
If Florido Limited Doutnesship on Limited	I intility I instant Danta suching	A A	
If Florida Limited Partnership or Limited Signatures of ALL General Partners.	Liability Limited Partnersnip:	% (0,20 (0,20	$\overline{\omega}$
Signatures of ALL General Partiers.		्राह्म	200
All others:		ري <u></u>	X
Signature of an authorized person.		웅돌	بو
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Fees:			
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Certificate of Conversion:	\$25.00		
Fees for Florida Articles of Organization:	\$125.00		
Certified Copy:	\$30.00 (Optional)		
Certificate of Status:	\$5.00 (Optional)		
	Page 2 of 2		

in

ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY COMPANY

ARTICLE I - Name:

The name of the Limited Liability Com	pany is:
KOSH & AS	SOCIATES,LLC
(Must end with the words "Limited Liability Compa	ny, the abbreviation "L.L.C.," or the designation "LLC.")
ARTICLE II - Address:	
The mailing address and street address	of the principal office of the Limited Liability Company is:
Principal Office Address:	Mailing Address:
6417 FLAGLER ST	6417 FLAGLER ST
HOLLYWOOD, FL 33023	HOLLYWOOD, FL 33023
ARTICLE III - Registered Agent, Re (The Limited Liability Company cannot serve as its obusiness entity with an active Florida registration.)	gistered Office, & Registered Agent's Signature: own Registered Agent. You must designate an individual or another
The name and the Florida street address	of the registered agent are:
BEST (QUICK TAX RETURNS, INC
	Name
320	S BUMBY AVE SUITE 10
Florida street	address (P.O. Box NOT acceptable)
	RLANDO FL 32803
	City, State, and Zip

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.

Registered Agent's Signature (REQUIRED)

(CONTINUED)

Page 1 of 2



ARTICLE IV- Manager(s) or Managing Member(s): The name and address of each Manager or Managing Member is as follows: Name and Address: "MGR" = Manager "MGRM" = Managing Member MGR FRANK D. BOWERS 6417 FLAGLER ST HOLLYWOOD,FL 33023 (Use attachment if necessary) **ARTICLE V:** Effective date, if other than the date of filing: (OPTIONAL) (The effective date: 1) cannot be prior to nor more than 90 days after the date this document is filed by the Florida Department of State; AND 2) must be the same as the effective date listed in the attached Certificate of Conversion, if an effective date listed therein.) **REQUIRED SIGNATURE:** Signature of a member or an authorized representative of a member.

Page 2 of 2

(In accordance with section 608.408(3), Florida Statutes, the execution of this document constitutes an affirmation under the penalties of perjury that the facts stated herein are true. I am aware that any false information submitted in a document to the Department of State constitutes a third degree felony as provided for in s.817.155, F.S.)

FRANK D. BOWERS
Typed or printed name of signee

2011 JUN 13 AM 9: 44
SECRETARY OF STATE