

L19000174287

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(Business Entity Name)

(Document Number)

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**COVER LETTER**

**TO:** New Filing Section  
Division of Corporations

**SUBJECT:** Capital CPA and Advisory Group, LLC

(Name of Resulting Florida Limited Company)

The enclosed Articles 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. 605.1045, F.S.

Please return all correspondence concerning this matter to:

Michael J. Nakis

(Contact Person)

Capital CPA and Advisory Group, LLC

(Firm/Company)

848 Brickell Avenue

(Address)

Suite 630

(City, State and Zip Code)

Miami, Florida 33131

E-mail Address: (to be used for future annual report notifications)

For further information concerning this matter, please call:

Michael J. Nakis

at (305) 974-7856

(Name of Contact Person)

(Area Code) (Daytime Telephone Number)

Enclosed is a check for the following amount: (All checks processed by this office must be payable in US dollars and drawn on a bank located in the United States)

☒ \$150.00 Filing Fees  
( \$25 for Conversion  
& \$125 for Articles  
of Organization)

☐ \$155.00 Filing Fees  
and Certificate of  
Status

☐ \$180.00 Filing Fees  
and Certified Copy

☐ \$185.00 Filing Fees,  
Certified Copy, and  
Certificate of Status

**STREET ADDRESS:**

New Filing Section  
Division of Corporations  
Clifton Building  
2661 Executive Center Circle  
Tallahassee, FL 32301

**MAILING ADDRESS:**

New Filing Section  
Division of Corporations  
P. O. Box 6327  
Tallahassee, FL 32314

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DIVISION OF CORPORATIONS  
19 JUL 15 PM 1:09

July 11, 2019

Registration Section  
Division of Corporations  
P.O. Box 6327  
Tallahassee, FL 32314

**RE: Conversion from LLP to PLLC Follow-Up Response**

Dear Sir/Madam:

Please find attached the documents responsive, which addresses the deficiencies noted in your two letters (Letter Nos. 519A00013453 and 019A00013472). The following corrective action has been taken to address the deficiencies noted:

- Letter 519A00013453: I, Michael J. Nakis signed on page 3 of the document as the Partner of the Other Business Entity (Capital CPA and Advisory Group, LLP). Please be advised I am the sole General Partner and majority owner.
- Letter 019A00013472: Page 3 has been updated to reflect the specific purpose of the entity set forth in the document.

Please do not hesitate to call me with any questions or concerns you may have concerning this letter and its contents.

Best Regards,



Michael J. Nakis, CPA, CAMS, CFE | Managing Partner



FLORIDA DEPARTMENT OF STATE  
Division of Corporations

July 2, 2019

MICHAEL J NAKIS  
CAPITAL CPA AND ADVISORY GROUP, LLC  
848 BRICKELL AVENUE, SUITE 630  
MIAMI, FL 33131

SUBJECT: CAPITAL CPA AND ADVISORY GROUP, LLC  
Ref. Number: W19000061490

We have received your document for CAPITAL CPA AND ADVISORY GROUP, LLC and your check(s) totaling \$150.00. However, the enclosed document has not been filed and is being returned for the following correction(s):

Sections 607.1113, 605.0203, 620.2104, and 620.8914, F.S., require the certificate of conversion to be signed by the converting entity as required by applicable law. If the converting entity is a corporation, the certificate of conversion must be signed by a chairman, vice chairman, officer, director, or an incorporator. If the converting entity is a limited liability company, the certificate of conversion must be signed by an authorized representative. If the converting entity is a general partnership or limited liability partnership, the certificate of conversion must be signed by a general partner. If the converting entity is a limited partnership or limited liability limited partnership, the certificate of conversion must be signed by all of the general partners. If the converting entity is another type of business entity, an authorized person must sign the certificate of conversion.

Please return 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) 245-6050.

Diane Cushing  
Senior Section Administrator

Letter Number: 519A00013453

**Articles of Conversion**  
For  
**"Other Business Entity"**  
Into  
**Florida Limited Liability Company**

19 JUL 15 PM 12:00  
SECTION 1  
DIVISION 1  
OFFICE OF THE CLERK  
TALLAHASSEE, FLORIDA

The Articles of Conversion **and attached Articles of Organization** are submitted to convert the following **"Other Business Entity"** into a **Florida Limited Liability Company** in accordance with s.605.1045, Florida Statutes.

1. The name of the "Other Business Entity" immediately prior to the filing of the Articles of Conversion is:  
Capital CPA and Advisory Group, LLP

GP17-1020      LL017-2432  
(Enter Name of Other Business Entity)

2. The "Other Business Entity" is a Limited Liability Partnership  
(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 September 7, 2017  
(date of organization, formation or incorporation)

3. The name of the Florida Limited Liability Company as set forth in the **attached Articles of Organization**:  
Capital CPA and Advisory Group, LLC  
(Enter Name of Florida Limited Liability Company)

4. If not effective on the date of filing, enter the effective date: 06/13/2019  
(The effective date: Cannot be prior to date of receipt or filed date nor more than 90 calendar days after the date this document is filed by the Florida Department of State.)  
**Note:** If the date inserted in this block does not meet the applicable statutory filing requirements, this date will not be listed as the document's effective date on the Department of State's records.

5. The plan of conversion has been approved in accordance with all applicable statutes.

6. The "Converted or Other Business Entity" has agreed to pay any members having appraisal rights the amount to which such members are entitled under ss. 605.1006 and 605.1061-605.1072, F.S.

Signed this 13th day of June 2019.

**Signature of Authorized Representative of Limited Liability Company:**

Signature of Authorized Representative: Michael J. Nakis  
Printed Name: Michael J. Nakis Title: Managing Member

**Signature(s) on behalf of Other Business Entity: [See below for required signature(s)]**

Signature: Michael J. Nakis  
Printed Name: Michael J. Nakis Title: Partner

Signature: \_\_\_\_\_  
Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_  
Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_  
Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_  
Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_  
Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

**If Florida Corporation:**

Signature of Chairman, Vice Chairman, Director, or Officer.

If Directors or Officers have not been selected, an Incorporator must sign.

**If Florida General Partnership or Limited Liability Partnership:**

Signature of one General Partner.

**If Florida Limited Partnership or Limited Liability Limited Partnership:**

Signatures of ALL General Partners.

**All others:**

Signature of an authorized person.

**Fees:**

|  |                    |
|--|--------------------|
| Articles of Conversion:                    | \$25.00            |
| Fees for Florida Articles of Organization: | \$125.00           |
| Certified Copy:                            | \$30.00 (Optional) |
| Certificate of Status:                     | \$5.00 (Optional)  |

# ARTICLES OF ORGANIZATION FOR FLORIDA LIMITED LIABILITY COMPANY

## ARTICLE I - Name:

The name of the Limited Liability Company is:

Capital CPA and Advisory Group, LLC

(Must contain the words "Limited Liability Company," "L.L.C.," or "LLC.")

## ARTICLE II - Address:

The mailing address and street address of the principal office of the Limited Liability Company is:

### Principal Office Address:

848 Brickell Avenue

Suite 630

Miami, FL 33131

### Mailing Address:

848 Brickell Avenue

Suite 630

Miami, FL 33131

## ARTICLE III - Registered Agent, Registered Office, & Registered Agent's Signature:

(The Limited Liability Company cannot serve as its own Registered Agent. You must designate an individual or another business entity with an active Florida registration.)

The name and the Florida street address of the registered agent are:

Michael J. Nakis

Name

848 Brickell Avenue, Suite 630

Florida street address (P.O. Box NOT acceptable)

Miami

FL 33131

City

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 605, F.S..*

Michael J. Nakis

Registered Agent's Signature (REQUIRED)

(CONTINUED)

19 JUL 15 PM 12:09  
DIVISION OF CORPORATIONS  
STATE OF FLORIDA

**ARTICLE IV-**

The name and address of each person authorized to manage and control the Limited Liability Company:

**Title:**

"AMBR" = Authorized Member

"MGR" = Manager

MGR

**Name and Address:**

Michael J. Nakis

848 Brickell Avenue, Suite 630

Miami, FL 33131

(Use attachment if necessary)

**ARTICLE V:** Other provisions, if any.

**REQUIRED SIGNATURE:**

*Michael J. Nakis*

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

This document is executed in accordance with section 605.0203 (1) (b), Florida Statutes. 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.

*Michael J. Nakis*

Typed or printed name of signee

**Filing Fees**

**\$125.00 Filing Fee for Articles of Organization and Designation of Registered Agent**

**\$ 30.00 Certified Copy (Optional)**

**\$ 5.00 Certificate of Status (Optional)**