# L21000271640

(Requestor's Name)		
(Áddress)		
(Ad	ldress)	
(City/State/Zip/Phone #)		
PICK-UP	☐ WAIT	MAIL
(Business Entity Name)		
(Do	ocument Number)	
Certified Copies	_ Certificates	s of Status
Special Instructions to Filing Officer:		
L		

Office Use Only



800372042058

RECEIVED SEP 0 7 2021

09/08/21--01006--014 \*\*55.00







2323 Lee Road Mary Merrell Bailey, Esq., CPA MBA MSTax MSAcctg
Winter Park, Florida 32789

P. 407.622.1900 ,
F. 407.622.1922

September 1, 2021

State of Florida, Division of Corporations P.O. Box 6327 Tallahassee, FL 32314

Re: Yagh LLC

Dear Sir or Madam;

Please be advised that this firm represents Georgette Shakarji in the above-referenced limited liability company.

Enclosed please find the following documents for filing:

- 1. Amended and Restated Articles of Organization
- Cover Letter and check in the amount of \$55.00 representing the filing fees of \$25.00 and \$30.00 for a certified copy of the Amended and Restated Articles of Organization

Please note that the Company name does not have a comma "," in the name and there is a spelling error in the company address. It should read 616 N. Bumby Ave., Orlando, FL 32803. Please fix the system when you file the enclosed Amended and Restated Articles of Organization.

Please file the Amended and Restated Articles and return the certified copy of the Articles to us in the envelope provided.

Should you have any questions concerning this matter, please feel free to contact me or my paralegal, Vickie L. Parker, at your convenience. Thank you for your attention to this matter.

Sincerely,

YOUR CARING LAW FIRM

Mary Merrell Bailey

Whenly/

MMB/VLP Enclosures

cc: Georgette Shakarji

# Amended and Restated Articles of Organization of the Yagh LLC

# A Florida Limited Liability Company

#### Section 1.01 Introduction and Preliminary Statements

The undersigned Manager desires to amend Yagh LLC, a limited liability company under the Laws of the State of Florida, by delivering these Amended and Restated Articles of Organization in duplicate to the Secretary of State of the State of Florida, in accordance with Florida Revised Limited Liability Company Act (the *Act*). The Articles of Organization were filed on May 27, 2021, under Document L21000271640.

#### Section 1.02 Name

The name of the limited liability company, referred to as the Company, is:

Yagh LLC, A Florida Limited Liability Company

#### Section 1.03 Duration

The Company will perpetually exist from the filing date of these Articles of Organization with the Secretary of State of the State of Florida, unless dissolved according to law.

0

#### Section 1.04 Purpose

The Company is organized to conduct any lawful business or investment activities, and to exercise all of the powers, rights, and privileges granted to a limited liability company organized under the Act.

YAGH, INC. (EIN 75-3084256) will convert from a Florida corporation to a Florida limited liability company ("LLC") effective May 27, 2021, under Florida law (the conversion transaction). As an LLC, YAGH, INC, will be required to change its name to "YAGH LLC".

YAGH, INC, was incorporated in Florida on October 2, 2002. YAGH LLC will elect to be classified as an association taxable as a corporation pursuant to Treas. Reg. Sec. 301.7701-

Yagh LLC,
A Florida Limited Liability Company
Articles of Organization
Page 1 of 4

3, effective as of the date of the conversion transaction. (See attached IRS Form 8832). As a result, YAGH LLC will never be treated as a disregarded entity, but will be treated as a continuation of YAGH, INC. for income tax purposes. The conversion transaction, when combined with YAGH LLC's election to be taxed as a corporation, will be a mere change in identity or form and will constitute a reorganization under Internal Revenue Code Sec. 368(a)(1)(F).

YAGH LLC will retain YAGH, INC.'s federal taxpayer identification number (see PLR 200528021, ruling 5). Under Treas. Reg. Sec. 1.381(a)(2), YAGH, INC.'s tax year will not close as a result of the conversion transaction and no final federal income tax return will be filed. Because Florida conforms to federal entity classification rules, YAGH LLC will continue existence as a corporation for state income tax purposes as well; YAGH LLC will, effectively, replace YAGH, INC. for tax purposes in Florida by operation of law and, consequently, YAGH, INC. will not be required to file a final income tax return for federal or state purposes.

Additionally, since YAGH LLC will continue existence as a corporation and will continue to use YAGH, INC.'s taxpayer identification number for federal tax purposes, YAGH LLC will continue to use the various tax accounts (e.g., sales tax, payroll withholding, corporate income tax, etc.) already established and used by YAGH, INC. in Florida.

## Section 1.05 Principal Place of Business

The Company's principal place of business is:

Physical Address: Mailing Address: 616 N. Bumby Avenue Orlando, Florida 32803 Orlando, Florida 32803

#### Section 1.06 Registered Agent and Registered Office

The initial Registered Agent's name is John M. Shakarji and the original registered addresses are as follows:

Physical Address: Mailing Address: 616 N. Bumby Avenue Orlando, Florida 32803 Orlando, Florida 32803

## Section 1.07 Registered Agent Consent

I. John M. Shakarji, a natural person and resident of Florida, accept the appointment as Registered Agent of Yagh LLC, a Florida Limited Liability Company. I understand that my responsibilities as agent are to receive service of process, notices, and demands; to

forward mail; and to notify the Office of the Secretary of State immediately if I resign or if the registered office address changes from the addresses stated above.

Dated: August 31, 2021.

John M/ Shakarji, Registered Agen

#### Section 1.08 Organizer's Name and Address

Georgette M. Shakarji, 10363 Hart Branch Circle, Orlando, Florida 32832

#### Section 1.09 Additional Contributions

The Operating Agreement specifies the times and amounts of additional contributions to the Company.

#### Section 1.10 Additional Members

The Company has the right to admit additional Members to the Company under the terms and conditions of the Company's Operating Agreement. Any Member who is later admitted as a Member of the Company will have all of the rights and obligations of an original Member under the Operating Agreement. Any transferee of a Member's Interests in the Company must be treated as an Assignce until that transferee is admitted as an Additional or Substitute Member, if ever, under the Operating Agreement.

#### Section 1.11 Business Continuation

If a Company Member's membership in the Company is terminated by an event, the remaining Members and Manager of the Company have the right to continue the Company's business under the terms of the Operating Agreement. A terminating event may include the Member's death, disability, retirement, resignation, withdrawal, expulsion, or bankruptcy. If the remaining Members and Manager fail to continue the Company's business according to the terms of the Operating Agreement, the Company must be dissolved and liquidated under the Act and the Operating Agreement.

#### Section 1.12 Operating Agreement and Authority

To the extent not expressly required by and provided for in the Act, the manner in which the Company conducts its business and affairs, the duties and authority of its Members and Manager, and the rights and obligations of its Members and Managers must be set forth in

the Operating Agreement adopted by the initial Members and Manager of the Company. This Operating Agreement may be amended from time to time according to its provisions.

## Section 1.13 Management

The Company's Manager will manage the Company's business. The Manager has exclusive authority to act for the Company in all matters. The authorities and duties of the Manager are set forth in the Operating Agreement. The name and address of the initial Manager is:

Georgette M. Shakarji 10363 Hart Branch Circle Orlando, Florida 32832 John M. Shakarji 616 N. Bumby Ave Orlando, FL 32803

Lucy M. Shakarji 616 N. Bumby Ave Orlando, FL 32803

# Section 1.14 Indemnification and Liability

As determined by the Managers of the Company, the Company may indemnify and advance expenses to a Member, Manager, employee, or agent of the Company in connection with any proceeding, to the extent permitted by applicable laws and statutes, the Act and the Company's Operating Agreement.

# Section 1.15 Transferability of Interest

Interest in the Company is nontransferable except as specifically set forth in the Company's Operating Agreement.

Signed on August 31, 2021

Georgette M. Shakarji, Organizer