F95000002247

TRANSMITTAL LETTER

TO: QUALIFICATION/TAX LIEN SECTION
DIVISION OF CORPORATIONS

600001411286
-02/21/95--01057--007
*****70.00 *****70.00

600001411286
-05/09/95--01097--002
***2100.00 ***2100.00

SUBJECT: Campos & Stratis (Georgia) P.C.
(Name of corporation - must include suffix)

Dear Sir or Madam:

W95-4061

The enclosed "Application by Foreign Corporation for Authorization to Transact Business in Florida", "Certificate of Existence", and check are submitted to register the above referenced foreign corporation to transact business in Florida.

Please return all correspondence concerning this matter to the following:

James Michael Morgan
(Name of Person)

Campos & Stratis
(Firm/Company)

2180 State Road 434, Suite 2140
(Address)

Longwood, FL 32779
(City, State and Zip Code)

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
95 MAY -8 PM 1:29

5/8

Should you need to call someone concerning this matter, please call:

Emily Morgan at (407) 862 - 6007
(Name of Person) Area Code & Daytime Telephone Number

COURIER ADDRESS:
Qualification/Tax Lien Sec.
Division of Corporations
409 E. Gaines St.
Tallahassee, FL 32399

MAILING ADDRESS:
Qualification/Tax Lien Sec.
Division of Corporations
P. O. Box 6327
Tallahassee, FL 32314

FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

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DIVISION OF CORPORATIONS
95 MAY -8 PM 1:29

February 22, 1995

JAMES MICHAEL MORGAN
CAMPOS & STRATIS
2180 STATE ROAD 434, SUITE 2140
LONGWOOD, FL 32779

SUBJECT: CAMPOS & STRATIS (GEORGIA), P.C.
Ref. Number: W95000004061

We have received your document for CAMPOS & STRATIS (GEORGIA), P.C. and your check(s) totaling $70.00. However, the document has not been filed and is being retained in this office for the following:

Section 607.1502(4) or 617.1502(4), Florida Statutes, requires this office to collect a $500 penalty fee for each year this entity transacted business or conducted its affairs in Florida prior to qualification and the appropriate annual report fees that would have been due this office had the corporation qualified the year it began operations in this state. The amount due this office to cover both annual report and penalty fees is $4431.25.

Enclosed please find a copy of section 607.1501 or 617.1501, Florida Statutes, which lists those activities that do not constitute transacting business or conducting affairs in this state. If after reviewing this section you determine erroneous information was inserted on the application, a sworn affidavit containing the following information must be submitted: 1.) a statement indicating erroneous information was listed on the application; and 2.) the correct date the corporation began transacting business or conducting its affairs in Florida prior to the year the application was submitted did not constitute transacting business or conducting affairs pursuant to section 607.1501 or 617.1501, Florida Statutes.

If you have any questions concerning the filing of your document, please call (904) 487-6095.

Jennifer Sindt
Document Examiner

Letter Number: 795A00008090

CAMPOS & STRATIS
CERTIFIED PUBLIC ACCOUNTANTS
A Georgia Professional Corporation

1899 Powers Ferry Road
Suite 310
Atlanta, Georgia 30339

404/953-0040
Fax: 404/953-0270

Atlanta, Baltimore/Washington, Boston, Charlotte, Chicago, Dallas, Denver, Des Moines, Houston, Indianapolis, London, Los Angeles, Miami, Milwaukee, Minneapolis, Montreal, Nashville, New Jersey, New York, Orange, CA, Orlando, Paris, Philadelphia, Sacramento, Salt Lake City, San Diego, San Francisco, San Juan, Seattle, St. Louis, Toronto, Vancouver

April 7, 1995

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
95 MAY -8 PM 1:29

Ms. Jennifer Sindt
Document Examiner
Florida Department of State
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

Re: Campos & Stratis (Georgia), P.C.
Ref. Number: W95000004061

Dear Ms. Sindt:

On February 22, 1995 you corresponded with Mr. James Michael Morgan, of our Orlando office, advising our professional corporation owed $4,432.25 in back annual report fees and penalties (Attachment 1). Mr. Morgan forwarded your letter, attachments and the original application to me for review. I am the corporation's secretary, treasurer and generally the administrative person in the firm.

I noted the original application submitted contained an error which accounts for a good portion of the penalty. The application (Attachment 2) indicates the corporation first transacted business in Florida in July 1988. That is not correct. The Orlando office opened in July 1988 but it operated as a partnership. The corporation existed here in Georgia but it did not operate in Florida. On January 1, 1992 all operations were consolidated into the P.C. and that is the date the corporation first did business in Florida.

I am at a loss at why we did not register at that time but assure you our omission was accidental. It is obvious we owe fees and penalties for not filing previously but ask that you calculate it from January 1, 1992 instead of the date the partnership started operating in July 1988. Enclosed with this letter is an sworn affidavit signed by Mr. Morgan attesting to these facts.

Ms. Jennifer Sindt
Re: Campos & Stratis (Georgia), P.C.
April 7, 1995

I trust the above information and Mr. Morgan's affidavit satisfies the requirements set forth in your letter. We look forward to your response.

Very truly yours,

CAMPOS & STRATIS

Lester V. Hankes, Jr.

Lester V. Hankes, Jr., CPA

LVH:ls

AFFIDAVIT

I, JAMES MICHAEL MORGAN, solemnly affirm that the following facts are true:

1. I am the Florida registered agent of Campos & Stratis (Georgia), P.C.

2. I caused an APPLICATION BY FOREIGN CORPORATION FOR AUTHORIZATION TO TRANSACT BUSINESS IN FLORIDA for Campos & Stratis (Georgia), P.C. to be submitted to the Florida Department of State.

3. Said application misstated the date the Campos & Stratis (Georgia), P.C. began transacting business in Florida. The July 1988 date on the application was the date the Orlando office of Campos & Stratis, a partnership, opened.

4. Effective January 1, 1992 the operations of Campos & Stratis, a partnership, were combined into Campos & Stratis (Georgia), P.C. an existing Georgia Professional Corporation. This is the date the corporation began to transact business in Florida.

James Michael Morgan

James Michael Morgan

M 625-453-54-008

Sworn and subscribed before me
April 12, 1995
Carolyn S Blost
Carolyn S. Blost
Notary Public

NOTARY PUBLIC, STATE OF FLORIDA.
MY COMMISSION EXPIRES: July 15, 1995.
BONDED THRU NOTARY PUBLIC UNDERWRITERS.

FILED
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DIVISION OF CORPORATIONS
95 MAY -8 PM 1:29

FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

April 17, 1995

JAMES MICHAEL MORGAN
CAMPOS & STRATIS
2180 STATE ROAD 434, SUITE 2140
LONGWOOD, FL 32779

SUBJECT: CAMPOS & STRATIS (GEORGIA), P.C.
Ref. Number: W95000004061

We have received your affidavit concerning the date first transacted business in Florida for CAMPOS & STRATIS (GEORGIA), P.C. The penalty fees have been adjusted.

Section 607.1502(4) or 617.1502(4), Florida Statutes, requires this office to collect a $500 penalty fee for each year this entity transacted business or conducted its affairs in Florida prior to qualification and the appropriate annual report fees that would have been due this office had the corporation qualified the year it began operations in this state. The amount due this office to cover both annual report and penalty fees is $2100.00.

If you have any questions concerning the filing of your document, please call (904) 487-6095.

Jennifer Sindt
Document Examiner

Letter Number: 095A00017830

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DIVISION OF CORPORATIONS
95 MAY -8 PM 1:29

APPLICATION BY FOREIGN CORPORATION FOR AUTHORIZATION TO TRANSACT BUSINESS IN FLORIDA

IN COMPLIANCE WITH SECTION 607.1503, FLORIDA STATUTES, THE FOLLOWING IS SUBMITTED TO REGISTER A FOREIGN CORPORATION TO TRANSACT BUSINESS IN THE STATE OF FLORIDA:

1. Campos & Stratis (Georgia), P.C.
(Name of corporation: must include the word "INCORPORATED", "COMPANY", "CORPORATION" or words or abbreviations of like import in language as will clearly indicate that it is a corporation instead of a natural person or partnership if not so contained in the name at present.)

2. Georgia
(State or country under the law of which it is incorporated)

3. 58-1712392
(FEI number if applicable)

4. 6/6/85
(Date of Incorporation)

5. Perpetual
(Duration: Year corp. will cease to exist or "perpetual")

6. 7/88
(Date first transacted business in Florida. (See sections 607.1501, 607.1502, and 817.155, F.S.)

7. 2180 State Road 434, Suite 2140
Longwood, FL 32779
(Current mailing address)

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SECRETARY OF STATE
DIVISION OF CORPORATIONS
95 MAY -8 PM 1:2?

8. Accounting Services
(Purpose(s) of corporation authorized in home state or country to be carried out in the state of Florida)

9. **Name and street address of Florida registered agent:**

Name: James Michael Morgan

Office Address: 2180 State Road 434, Suite 2140

Longwood, Florida, 32779
(Zip Code)

10. **Registered agent's acceptance:**

Having been named as registered agent and to accept service of process for the above stated corporation at the place designated in this application, 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 relative to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

James Michael Morgan
(Registered agent's signature)

11. Attached is a certificate of existence duly authenticated, not more than 90 days prior to delivery of this application to the Department of State, by the Secretary of State or other official having custody of corporate records in the jurisdiction under the law of which it is incorporated.

12. Names and addresses of officers and/or directors:

A. DIRECTORS

Chairman: Mark Gallagher

Address: 1899 Powers Ferry Road, Suite 310

Atlanta, Georgia 30339

Vice Chairman: ______

Address: ______

______

Director: Lester V. Hankes, Jr.

Address: 1899 Powers Ferry Road, Suite 310

Atlanta, Georgia 30339

Director: James Michael Morgan

Address: 2180 State Road 434, Suite 2140

Longwood, FL 32779

B. OFFICERS

President: Mark Gallagher

Address: 1899 Powers Ferry Road, Suite 310

Atlanta, GA 30339

Vice President: James Michael Morgan

Address: 2180 State Road 434, Suite 2140

Longwood, FL 32779

Secretary: Lester V. Hankes, Jr.

Address: 1899 Powers Ferry Road, Suite 310

Atlanta, GA 30339

Treasurer: Lester V. Hankes, Jr.

Address: 1899 Powers Ferry Road, Suite 310

Atlanta, GA 30339

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DIVISION OF CORPORATIONS
95 MAY -8 PM 1:29

NOTE: If necessary, you may attach an addendum to the application listing additional officers and/or directors.

13. James Michael Morgan
(Signature of Chairman, Vice Chairman, or any officer listed in number 12 of the application)

14. James Michael Morgan
(Typed or printed name and capacity of person signing application)

Secretary of State
Corporations Division
Suite 315, West Tower
2 Martin Luther King Jr. Dr.
Atlanta, Georgia 30334-1530

RECEIVED
FEB - 2 1995
BY:

DOCKET NUMBER : 950300415
CONTROL NUMBER : 8509206
DATE INC/AUTH/FILED: 06/06/1985
JURISDICTION : GEORGIA
PRINT DATE : 01/30/1995
FORM NUMBER : 211

CAMPOS & STRATIS
ATTN: LESTER HANKES
1899 POWERS FERRY RD/STE 310
ATLANTA GA 30339

CERTIFICATE OF EXISTENCE

I, MAX CLELAND, Secretary of State of the State of Georgia, do hereby certify under the seal of my office that

CAMPOS & STRATIS (GEORGIA), P.C.
A DOMESTIC PROFIT CORPORATION

was formed in the jurisdiction stated above and was incorporated, formed, or authorized to transact business in Georgia on the above date. Said entity is in compliance with the applicable filing and annual registration provisions of Title 14 of the Official Code of Georgia Annotated and has not filed articles of dissolution or certificate of cancellation with the office of the Secretary of State.

This certificate relates only to the legal existence of the above-named entity as of the date issued. It does not certify whether or not a notice of intent to dissolve, an application for withdrawal or any other similar document has been filed or is pending with the Secretary of State.

This certificate is issued pursuant to Title 14 of the Official Code of Georgia Annotated and is prima-facie evidence that said entity is in existence or is authorized to transact busines. in this state.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
95 MAY -8 PM 1:29

Max Cleland
MAX CLELAND
SECRETARY OF STATE

STATE OF GEORGIA 1776

CORPORATIONS
656-2817

CORPORATIONS HOT LINE
404-656-2222
Outside Metro Atlanta

F950000002247

RGL GALLAGHER PC
Certified Public Accountants

2180 West State Road 434, Suite 2140
Longwood, Florida 32779

TEL: 407/862-6007
FAX: 407/869-9110

RGL

January 24, 1997

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

100002071181--7
-01/28/97--01159--020
*****35.00 *****35.00

Re: Name Change

100002092321--4
-02/19/97--01088--001
******8.50 ******8.50

To Whom It May Concern:

On January 2, 1997 our corporation had a change of name from Campos & Stratis to RGL Gallagher, P.C.

Enclosed is the following:

1. Applicaton by foreign nonprofit corporation to file amendment to applicaton for conducting affairs in Florida. This application is signed by an officer of the corporation.

2. A certificate from the state of incorporation stating the name change.

3. A $35.00 check to cover the filing fee charge.

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 JAN 28 AM 9:56

Please call me at (407) 862-6007 if you have questions.

Sincerely,

RGL GALLAGHER, P.C.

Emily Morgan

Emily Morgan
Office Manager

Enclosures

N/C Amend
SP 2/14/97

FILING____
R. AGENT____
CERT. COPY____
CUS 8.50
OVERPAYMENT____
TOTAL 8.50

RGL GALLAGHER PC
Certified Public Accountants

2180 West State Road 434, Suite 2140
Longwood, Florida 32779

TEL: 407/862-6007
FAX. 407/869-9110

February 8, 1997

Ms. Susan Payne
Amendment Section
Division of Corporations
P.O. Box 6327
Tallahassee, FL 32314

Dear Ms. Payne:

Per our conversation on February 4, 1997, enclosed is the following:

1. An original certificate from the State of Georgia stating the name has been changed to RGL Gallagher, A Georgia Professional Corporation.

2. An application by foreign profit corporation to file amendment to application for conducting affairs in Florida.

3. A check for $8.75 to cover the cost of a certificate of status. Please issue the certificate of status with both the previous name listed and the new name listed.

Please call if you have questions.

Very truly yours,

RGL Gallagher, P.C.

Emily Morgan

Emily Morgan

Enclosures

NONPROFIT CORPORATION

APPLICATION BY FOREIGN NONPROFIT CORPORATION TO FILE AMENDMENT TO APPLICATION FOR CONDUCTING AFFAIRS IN FLORIDA

(Pursuant to s. 617.1504, F.S.)

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 JAN 28 AM 9:56

SECTION I
(1-3 MUST BE COMPLETED)

1. Campos & Stratis (Georgia), P.C.
Name of corporation as it appears on the records of the Department of State.

2. Georgia
Incorporated under laws of

3. 5-8-95
Date authorized to conduct affairs in Florida

SECTION II
(4-7 COMPLETE ONLY THE APPLICABLE CHANGES)

4. If the amendment changes the name of the corporation, when was the change effected under the laws of its jurisdiction of incorporation? 1-2-97.

5. RGL Gallagher, a Georgia Professional Corporation
Name of corporation after the amendment, adding suffix "corporation" or "incorporated", or appropriate abbreviation, if not contained in new name of the corporation.

6. If the amendment changes the period of duration, indicate new period of duration and the date the change was effected.

New Duration _______________ Date _______________

7. If the amendment changes the jurisdiction of incorporation, indicate new jurisdiction and the date the change was effected.

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SECRETARY OF STATE
DIVISION OF CORPORATIONS
97 JAN 28 AM 9:56

New Jurisdiction _______________ Date _______________

8. If the purpose which the corporation intends to pursue in Florida has changed indicate new purpose.

____

____

The corporation is authorized to pursue such purpose in the jurisdiction of its incorporation.

James Michael Morgan
Signature

1/15/97
Date

James Michael Morgan
Typed or printed name

Partner & Treasurer
Title

Secretary of State
Business Information and Services
Suite 315, West Tower
2 Martin Luther King Jr. Dr.
Atlanta, Georgia 30334-1530

DOCKET NUMBER : 970240183
CONTROL NUMBER : 8509206
DATE INC/AUTH/FILED: 06/06/1985
JURISDICTION : GEORGIA
PRINT DATE : 01/24/1997
FORM NUMBER : 211

RGL GALLAGHER
ATTN: JUDY HANEY
1899 POWERS FERRY RD., #310
ATLANTA GA 30339

CERTIFICATE OF EXISTENCE

I, the Secretary of State of the State of Georgia, do hereby certify under the seal of my office that

RGL GALLAGHER, A GEORGIA PROFESSIONAL CORPORATION
A DOMESTIC PROFIT CORPORATION

was formed in the jurisdiction stated above or was authorized to transact business in Georgia on the above date. Said entity is in compliance with the applicable filing and annual registration provisions of Title 14 of the Official Code of Georgia Annotated and has not filed articles of dissolution, certificate of cancellation, or any other similar document with the office of the Secretary of State.

This certificate relates only to the legal existence of the above-named entity as of the date issued. It does not certify whether or not a notice of intent to dissolve, an application for withdrawal, a statement of commencement of winding up, or any other similar document has been filed or is pending with the Secretary of State.

This certificate is issued pursuant to Title 14 of the Official Code of Georgia Annotated and is prima-facie evidence that said entity is in existence or is authorized to transact business in this state.

Lewis A. Massey
LEWIS A. MASSEY
SECRETARY OF STATE

Secretary of State
Business Information and Services
Suite 315, West Tower
2 Martin Luther King Jr. Dr.
Atlanta, Georgia 30334-1530

DOCKET NUMBER : 970030069
CONTROL NUMBER: 8609286
EFFECTIVE DATE: 01/02/1997
REFERENCE : 0048
PRINT DATE : 01/03/1997
FORM NUMBER : 0611

CLAYTON O. CARMACK
192 ANDERSON ST.
MARIETTA, GA 30060

CERTIFICATE OF NAME CHANGE AMENDMENT

I, the Secretary of State and the Corporation Commissioner of the State of Georgia, do hereby certify under the seal of my office that

CAMPOS & STRATIS (GEORGIA), P.C.
A DOMESTIC PROFIT CORPORATION

has filed articles of amendment in the office of the Secretary of State changing its name to

RGL GALLAGHER, A GEORGIA PROFESSIONAL CORPORATION

and has paid the required fees as provided by Title 14 of the Official Code of Georgia Annotated. Attached hereto is a true and correct copy of said articles of amendment.

WITNESS my hand and official seal in the City of Atlanta and the State of Georgia on the date set forth above.

STATE OF GEORGIA 1776

Lewis A. Massey

Lewis A. Massey
Secretary of State