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**POWELL, CARNEY, HAYES & SILVERSTEIN, P.A.**

ATTORNEYS AND COUNSELORS AT LAW  
NATIONSBANK PLAZA  
ONE PROGRESS PLAZA  
SUITE 1210  
ST. PETERSBURG, FLORIDA 33701

MAILING ADDRESS:  
POST OFFICE BOX 1689  
ST. PETERSBURG, FLORIDA 33731-1689

TELEPHONE  
727-898-9011

FACSIMILE  
727-898-9014

E-MAIL ADDRESS  
jnpowell@tampabay.rr.com

MARY JO CARNEY  
ALAN M. GROSS  
GEORGE L. HAYES, III  
KAREN E. MALLER  
JAMES N. POWELL  
DON DOUGLAS RAMSAY  
MURRAY B. SILVERSTEIN\*  
GINNIE VAN KESTEREN

\*BOARD CERTIFIED CIVIL TRIAL AND  
BUSINESS LITIGATION LAWYER

December 9, 1999

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Florida Department of State  
DIVISION OF CORPORATIONS  
Post Office Box 6327  
Tallahassee, Florida 32314

Re: Appelt Nall & Roeder, P.L.

*TO WHOM IT MAY CONCERN:*

Enclosed are duplicate original Articles of Organization for the above referenced limited liability company. Also enclosed is a check in the amount of \$155.00 to cover filing fees in the amount of \$100.00, cost for a certified copy in the amount of \$30.00 and cost for designation of registered agent in the amount of \$35.00.

If the Articles of Organization are in order, would you please cause the certified copy to be returned to the attention of the undersigned.

Thank you for your assistance and cooperation.

Very truly yours,

POWELL, CARNEY, HAYES & SILVERSTEIN, P.A.

James N. Powell

JNP/lj

Enclosures: a/s

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## **ARTICLES OF ORGANIZATION**

**OF**

### **APPELT NALL & ROEDER, P.L.**

The undersigned each being professional associations organized and existing under the laws of the State of Florida, duly licensed to render certified public accounting services, hereby present these Articles of Organization for formation of a professional service limited liability company under the provisions of the Professional Service Corporation and Limited Liability Company Act, Chapter 621 of the *Florida Statutes*, and other laws of the State of Florida, including but not limited to Chapter 608 of the *Florida Statutes*.

#### **ARTICLE I.**

##### ***Name***

The name of this professional limited liability company is **APPELT NALL & ROEDER, P.L.**

#### **ARTICLE II.**

##### ***Duration***

This professional limited liability company shall exist for a period of seventy-five (75) years measured from the date of filing these Articles of Organization with the Florida Secretary of State.

#### **ARTICLE III.**

##### ***Purpose***

This professional limited liability company is created for the specific purpose of permitting a group of professional service corporations, professional limited liability companies, or individuals, in any combination, duly licensed or otherwise legally authorized to render public accountancy services and such other services as permitted by the Florida Department of Business and Professional Regulations as a professional limited liability company for pecuniary profit under the provisions of Chapters 608 and 621.051, *Florida Statutes*. This professional limited liability company shall engage in the business of rendering of professional public accountancy services and such other services as permitted by the Florida Department of Business and Professional Regulations. Nothing herein shall be interpreted to prohibit the professional limited liability company from investing its funds in real estate, mortgages, stocks, bonds, or any other type of

investment, or from owning real or personal property necessary for rendering of the public accountancy professional services.

#### **ARTICLE IV.**

##### ***Address***

The mailing and street address of the principal office of the professional limited liability company shall be 1811 North Belcher Road, Suite I-2, Clearwater, Florida 33765. The name and address the initial registered agent of the limited liability company shall be **JAMES H. HAMMOND**, 1831 North Belcher Road, Suite A-1, Clearwater, Florida 33765.

#### **ARTICLE V.**

##### ***Members***

The initial members of the professional limited liability company shall have the right to admit additional members upon the following terms and conditions.

1. It is contemplated that the initial number of membership units of the professional limited liability company shall be one hundred (100).

2. Any new member must pay an initial capital contribution (or a contribution in services) in an amount to be established by the existing members.

3. The death, retirement, resignation, expulsion, bankruptcy or dissolution of a member of this professional limited liability company, or the occurrence of any other event which terminates the continued membership of a member in the professional limited liability company shall not result in the dissolution of this professional limited liability company. Rather, the remaining members of the professional limited liability company shall have the right to continue the business of the professional limited liability company notwithstanding the foregoing events.

4. No person or entity can become a member of the professional limited liability company, whether through the sale of a membership unit or through the resale of a membership unit by an existing member unless the following conditions have first been met:

(a) The proposed new member must either be an individual or entity duly licensed or otherwise legally authorized to render public accountancy professional services within the State of Florida or an individual or entity duly licensed or otherwise legally authorized to render professional services to the public.

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(b) For a transfer of an existing membership unit, the selling member must first offer to the professional limited liability company the right of first refusal to purchase the existing membership certificate.

(c) If any member of the professional limited liability company who has been rendering public accountancy professional services or other professional services to the public becomes legally disqualified to render such professional services within the State of Florida for a period of time exceeding a twelve (12) month period, or accepts employment that, pursuant to existing laws, places restrictions or limitations upon that person's continued rendering of such professional services, that person shall sever employment with and any financial interest in this professional limited liability company.

(d) No member of the professional limited liability company may sell or transfer ownership interest in the professional limited liability company except to another professional corporation, professional limited liability company, or individual, each of which must be eligible to be a member of this professional limited liability company.

(e) For a transfer of an existing membership unit, the selling member must first provide notice of the pending sale to the professional limited liability company and the professional limited liability company must then be afforded the right of exercising its right of first refusal or, in the event it elects not to exercise its right of first refusal, then the professional limited liability company must be afforded the opportunity to determine that the purchasing person or entity meets the certified public accounting requirement.

#### ***ARTICLE VI.***

##### ***Management***

The management of the professional limited liability company shall be vested in a the members. The members shall delegate day-to-day management responsibility to a managing member who must be a member of the professional limited liability company. The name and address of the initial managing member is:

C. Scott Nall, P.A.,  
a Florida professional  
association

1811 North Belcher Road  
Suite I-2  
Clearwater, Florida 33765

**ARTICLE VII.**  
***Amendments***

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The power to adopt, alter, amend or repeal the regulations of this professional limited liability company shall be adopted by a unanimous vote of all of the membership units. There shall be one vote for each membership unit issued. The regulations may contain any provisions for the regulation and management of the affairs of this professional limited liability company not inconsistent with the law or the Articles of Organization.

**ARTICLE VIII.**  
***Indemnity***

1. The professional limited liability company shall indemnify any individual or entity made a party to a proceeding because he, she or it was a member of the professional limited liability company against liability incurred in the proceedings if (a) he, she or it conducted himself, herself or itself in good faith; (b) he, she or it reasonably believed that his, her or its conduct was in the professional limited liability company's best interest; and (c) in the event of any criminal proceeding, he, she or it had no reasonable cause to belief that his, her or its conduct was unlawful.

2. The professional limited liability company shall pay for or reimburse the reasonable expenses incurred by any of its members who is a party to a proceeding in advance of the final disposition of the proceeding if (a) the individual or entity furnishes the professional limited liability company a written affirmation of his, her or its good faith belief that it has met the standard of conduct described herein; (b) the individual or entity furnishes the professional limited liability company a written undertaking executed personally or on his, her or its behalf to repay the advance if it is ultimately determined that he, she or it did not meet the standard of conduct; and (c) a determination is made that the facts then known to those making the determination would not preclude indemnification under the law. The undertaking required by this paragraph shall be an unlimited general obligation but need not be secured and may be accepted without reference to financial ability to make repayment. The indemnification in advance of expenses authorized herein shall not be exclusive to any other rights to which any member may be entitled under any bylaw, agreement, vote of members or otherwise. These Articles of Organization shall not be interpreted to limit in any manner the indemnification or right to advancement for expenses to an individual or entity who would otherwise be entitled thereto. These Articles of Organization shall be interpreted as mandating indemnification and advancement of expenses to the extent permitted by law. In addition to the foregoing, the professional limited liability company shall indemnify and save the organizers harmless in all acts taken by them as organizers of the professional limited liability company and shall pay all costs and expenses incurred by or imposed upon them as a result of the same including compensation based upon the

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usual charges for expenditures required of them in pursuit of the defense against any liability arising on account of acting as organizers or on account of enforcing the indemnification rights hereunder and the professional limited liability company releases them from all liability for any such act as organizers not involving willful or grossly negligent misconduct.

IN WITNESS WHEREOF, for the purpose of forming a professional limited liability company under the laws of the State of Florida, the undersigned executed these Articles of Organization on this 29<sup>th</sup> day of November, 1999.

JAMES D. APPELT, C.P.A., P.A.

By: James D. Appelt, President  
James N. Appelt, President

(CORPORATE SEAL)

STATE OF FLORIDA )  
COUNTY OF PINELLAS )

The foregoing instrument was acknowledged before me this 29<sup>th</sup> day of November, 1999, by **JAMES D. APPELT**, as President of JAMES D. APPELT, C.P.A., P.A., a Florida professional association, on behalf of the association. He ☐ is personally known to me or ☐ has produced ☒ a Florida driver's license or ☐ \_\_\_\_\_ as identification.

My Commission Expires:

Tammy L. Kniffin  
Notary Public (SEAL)  
TAMMY L. KNIFFIN  
(legibly print name of notary public on this line)



Tammy L. Kniffin  
MY COMMISSION # CC706151 EXPIRES  
March 6, 2002  
BONDED THRU TROY FAIN INSURANCE, INC.

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C. SCOTT NALL, C.P.A., P.A.

By: C. Scott Nall, President  
C. Scott Nall, President

(CORPORATE SEAL)

STATE OF FLORIDA )  
COUNTY OF PINELLAS )

The foregoing instrument was acknowledged before me this 29<sup>TH</sup> day of November, 1999, by C. SCOTT NALL, as President C. SCOTT NALL, C.P.A., P.A., a Florida professional association, on behalf of the association. He ☐ is personally known to me or ☐ has produced ☒ a Florida driver's license or ☐ \_\_\_\_\_ as identification.

My Commission Expires:

Tammy L. Kniffin  
Notary Public (SEAL)  
TAMMY L. KNIFFIN  
(Legibly print name of notary public on this line)



Tammy L. Kniffin  
MY COMMISSION # CC706151 EXPIRES  
March 6, 2002  
BONDED THRU TROY FAIN INSURANCE, INC.

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DIANE L. ROEDER, C.P.A., P.A.

By: *Diane L. Roeder*  
Diane L. Roeder, President

(CORPORATE SEAL)

STATE OF FLORIDA )  
COUNTY OF PINELLAS )

The foregoing instrument was acknowledged before me this 29<sup>th</sup> day of November, 1999, by **DIANE L. ROEDER**, as President of DIANE L. ROEDER, C.P.A., P.A., a Florida professional association on behalf of the association. She ☐ is personally known to me or ☐ has produced ☒ a Florida driver's license or ☐ \_\_\_\_\_ as identification.

My Commission Expires:

*Tammy L. Kniffin*  
Notary Public (SEAL)  
*TAMMY L. KNIFFIN*  
(Legibly print name of notary public on this line)



Tammy L. Kniffin  
MY COMMISSION # CC706151 EXPIRES  
March 6, 2002  
BONDED THRU TROY FAIN INSURANCE, INC.

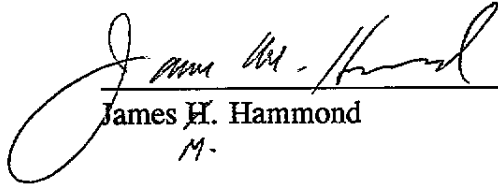


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**ACCEPTANCE**

Having been named as Registered Agent for **APPELT NALL & ROEDER, P.L.**  
I hereby state that I am familiar with and accept the duties and responsibilities of the position of  
Registered Agent for this professional limited liability company.

  
\_\_\_\_\_  
James H. Hammond  
M.