

Division of Corporations

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DIVISION OF CORPORATIONS**FLORIDA PROFIT CORPORATION OR P.A.****RINEY + MORROW + COMPANY, CPAs, P.A.**

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Page Count	05
Estimated Charge	\$78.75

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**ARTICLES OF INCORPORATION  
OF  
RINEY + MORROW + COMPANY, CPAs, P.A.**

The undersigned, for the purpose of forming a professional service corporation under Chapter 621 of the Florida Statutes, adopts the following Articles of Incorporation:

**Article I**

**Name**

**Section 1.1. Name.** The name of this corporation shall be RINEY + MORROW + COMPANY, CPAs, P.A.

**Article II**

**Principal Office and Mailing Address**

**Section 2.1. Principal Office and Mailing Address.** The principal place of business and mailing address of this corporation shall be 1417 Avery Road, Suite 100, Fernandina Beach, Florida 32034.

**Article III**

**Capital Stock**

**Section 3.1. Capital Stock.** The maximum number of shares of stock which this corporation is authorized to have outstanding at any one time is 7,500 shares of common stock having a par value of \$1.00 per share. No person other than a professional corporation, a professional limited liability company, or an individual duly licensed or otherwise legally authorized to practice certified public accounting in the State of Florida shall be a shareholder of this professional corporation.

**Section 3.2. Restriction on Transfer of Stock.** The shareholders may, by bylaw provision, by shareholders' agreement recorded in the minute book or by endorsement on each stock certificate, impose such restrictions on the sale, transfer, or encumbrance of the stock of this corporation as they may see fit.

**Section 3.3. Voting.** Except as otherwise expressly provided by the laws of the State of Florida, no shareholder of this corporation shall enter into a voting trust agreement

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Purcell, Flanagan & Hay, P.A.  
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or any other type of agreement vesting another person with the authority to exercise the voting power of any or all of the shareholder's stock.

Section 3.4. Approval of Shareholders Required for Merger. The approval of the shareholders holding sixty percent (60%) or more of the capital stock of this corporation eligible to vote on any plan of merger or consolidation shall be required in every case, whether or not such approval is required by law.

**Article IV**  
**Initial Registered Agent and Address**

Section 4.1. Name and Address. The name and street address of the initial registered agent of this corporation is:

William R. Morrow, Jr.  
1417 Avery Road, Suite 100  
Fernandina Beach, Florida 32034

**Article V**  
**Incorporator**

Section 5.1. Name and Address. The name and street address of the incorporator of this corporation is:

William R. Morrow, Jr.  
1417 Avery Road, Suite 100  
Fernandina Beach, Florida 32034

**Article VI**  
**Effective Date; Duration**

Section 6.1. Effective Date. Corporate existence shall commence on January 8, 2001.

Section 6.2. Duration. This corporation shall exist perpetually.

**Article VII**  
**Purposes**

Section 7.1. Purposes. This professional service corporation is organized for the sole and specific purpose of engaging in every phase and aspect of the business of rendering the same professional services to the public that a certified public accountant, duly licensed under the laws of the State of Florida, is authorized to render, but such professional services shall be rendered only through officers, employees and agents who

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are duly licensed or otherwise legally authorized under the laws of the State of Florida to practice as a certified public accountant. This corporation shall have all the powers conferred upon it by the laws of the State of Florida and not prohibited by the Florida Professional Service Corporation Act; provided, however, that this corporation shall not engage in any business other than the rendering of the professional services described above for which it is organized. It is expressly provided that the foregoing enumeration of specific purpose shall not be held to limit or restrict in any manner the purposes in which this corporation is otherwise permitted by law to engage.

### **Article VIII**

#### **Directors**

**Section 8.1. Number.** This corporation shall have two (2) directors initially. The number of directors may be increased or diminished from time to time, but shall never be less than one.

**Section 8.2. Initial Directors.** The names and street addresses of the initial directors of the corporation are:

J. Donald Riney  
1417 Avery Road, Suite 100  
Fernandina Beach, Florida 32034

William R. Morrow, Jr.  
1417 Avery Road, Suite 100  
Fernandina Beach, Florida 32034

**Section 8.3. Compensation.** The board of directors is hereby specifically authorized to make provision for reasonable compensation to its members for their services as directors, and to fix the basis and conditions upon which such compensation shall be paid. Any directors of the corporation may also serve the corporation in any other capacity and receive compensation therefor in any form.

**Section 8.4. Indemnification.** The board of directors is hereby specifically authorized to make provision for indemnification of directors, officers, employees and agents to the full extent permitted by law.

### **Article IX**

#### **Bylaws**

**Section 9.1. Bylaws.** The initial bylaws of this corporation shall be adopted by the directors. Bylaws shall be adopted, altered, amended or repealed from time to time by either the shareholders or the board of directors, but the board of directors shall not alter, amend or repeal any bylaw adopted by the shareholders if the shareholders specifically provide that such bylaw is not subject to amendment or repeal by the directors.

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**Article X**  
**Amendment**

Section 10.1. Amendment. This corporation reserves the right to amend or repeal any provision contained in these Articles of Incorporation, and any right conferred upon the shareholders is subject to this reservation.

IN WITNESS WHEREOF, the incorporator has executed these Articles of Incorporation the 8th day of January, 2001.

  
\_\_\_\_\_  
WILLIAM R. MORROW, JR.

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**CERTIFICATE DESIGNATING REGISTERED OFFICE AND REGISTERED  
AGENT FOR THE SERVICE OF PROCESS WITHIN FLORIDA**

In compliance with Sections 48.091, 607.0501 and 607.0505, Florida Statutes, the following is submitted:

RINEY+MORROW +COMPANY, CPAs, P.A., desiring to organize or qualify under the laws of the State of Florida hereby designates WILLIAM R. MORROW, JR. as its registered agent to accept service of process within the State of Florida and the address of its registered office shall be 1417 AVERY ROAD, SUITE 100, FERNANDINA BEACH, FLORIDA 32034.

DATED this 8<sup>th</sup> day of January, 2001

  
WILLIAM R. MORROW, JR.

Having been named as registered agent to accept service of process for the above stated corporation, 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.

DATED this 8<sup>th</sup> day of January, 2001.

  
WILLIAM R. MORROW, JR.

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