

**Electronic Articles of Incorporation  
For**

**P02000009282  
FILED  
January 28, 2002  
Sec. Of State**

STEINER & COMPANY, PA

The undersigned incorporator, for the purpose of forming a Florida profit corporation, hereby adopts the following Articles of Incorporation:

**Article I**

The name of the corporation is:

STEINER & COMPANY, PA

**Article II**

The principal place of business address:

1714 WEST 23RD STREET  
SUITE A  
PANAMA CITY, FL. 32405

The mailing address of the corporation is:

1714 WEST 23RD STREET  
SUITE A  
PANAMA CITY, FL. 32405

**Article III**

The purpose for which this corporation is organized is:

THE PRACTICE OF PUBLIC ACCOUNTING

**Article IV**

The number of shares the corporation is authorized to issue is:

1000

**Article V**

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

WILLIAM B STEINER  
1714 WEST 23RD STREET  
SUITE A  
PANAMA CITY, FL. 32405

I certify that I am familiar with and accept the responsibilities of registered agent.

Registered Agent Signature: WILLIAM B. STEINER

**Article VI**

The name and address of the incorporator is:

WILLIAM B. STEINER  
1714 WEST 23RD STREET  
SUITE A  
PANAMA CITY, FL 32405

Incorporator Signature: WILLIAM B. STEINER

**Article VII**

The initial officer(s) and/or director(s) of the corporation is/are:

Title: P  
WILLIAM B STEINER  
1714 WEST 23RD STREET, SUITE A  
PANAMA CITY, FL. 32405