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(Requestor's Name)

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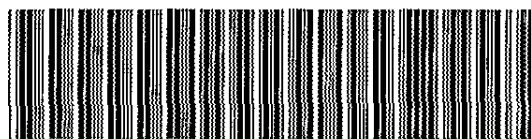
(Business Entity Name)

(Document Number)

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TALLAHASSEE, FLORIDA
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BR 11/26

EMORY C. TEEL, III
ATTORNEY AT LAW

TRIAL PRACTICE
GENERAL PRACTICE

MEMBER GEORGIA
& FLORIDA BAR

805 VIRGINIA AVENUE
SUITE 21
POST OFFICE BOX 1750
FORT PIERCE, FL
34954
(561) 465-8400

November 7, 2002

Secretary of State
Division of Corporations
Post Office Box 6327
Tallahassee, FL 32314-6327

RE: Florida Tax Advisory Services, Inc.

Dear Sir/Madam:

Enclosed please find the original and one copy of the proposed articles of incorporation for the above entity. Also enclosed is my check in the amount of \$78.75 as payment of the filing fees and a certified copy of the articles.

Please certify the enclosed copy of said articles of incorporation and return same to me at the post office box address listed above. Thank you for your cooperation.

Yours truly,


Emory C. Teel, III

ECT/cm

Enclosures

32170



FLORIDA DEPARTMENT OF STATE

Jim Smith
Secretary of State

November 8, 2002

EMORY C TEEL III
PO BOX 1750
FT PIERCE, FL 34954

SUBJECT: FLORIDA TAX ADVISORY SERVICES, INC.
Ref. Number: W02000032170

We have received your document for FLORIDA TAX ADVISORY SERVICES, INC.. However, upon receipt of your document no check was enclosed. Please send a check or money order payable to the Department of State for \$78.75. Your document will be retained in our pending file.

If you have any further questions concerning your document, please call (850) 245-6919.

Beth Register
Corporate Specialist Supervisor
New Filings Section

Letter Number: 002A00061157

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TALLAHASSEE, FLORIDA

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ARTICLES OF INCORPORATION
OF
FLORIDA TAX ADVISORY SERVICES, INC.

ARTICLE I: NAME

The name of the corporation is: FLORIDA TAX ADVISORY SERVICES, INC.

ARTICLE II: NATURE OF BUSINESS

The nature of the business to be transacted by the corporation shall be:

A. To engage in any activity or business permitted under the laws of the United States and of the State of Florida.

ARTICLE III: CAPITAL STOCK

This corporation shall have one class of common stock, having a par value of One Dollar (\$1.00) per share, and the same shall be fully paid and non-assessable. The maximum number of shares of said stock this corporation is authorized to have outstanding at any one time is five hundred (500) shares.

ARTICLE IV: INITIAL CAPITAL

The amount of capital with which this corporation will begin business is Five Hundred (\$500.00) Dollars.

ARTICLE V: TERM OF EXISTENCE

This corporation is to have perpetual existence.

ARTICLE VI: ADDRESS

The initial street address of the principal office of this corporation in the State of Florida is: 2286 North U.S. #1, Fort Pierce, FL 34946. The Board of Directors may from time to time move the principal office to any other address in the State of Florida.

ARTICLE VII: OFFICERS

The names and addresses of the officers of this corporation who will serve until the appointment under the Articles of Incorporation are as follow: President - James H. Gilchrist, Sr., 2286 North U.S. #1, Fort Pierce, FL 34946

ARTICLE VIII: DIRECTORS

The Board of Directors of this corporation shall consist of the officers as appointed in Article VII herein. The minimum number of directors that will be required to run the affairs of the corporation is one (1).

ARTICLE IX: INCORPORATOR

The name and street address of the incorporator of these Articles of Incorporation are as follow: James H. Gilchrist, Sr., 2286 North U.S. #1, Fort Pierce, FL 34946

ARTICLE X: REGISTERED AGENT

The name and street address of the agent to accept service of process with this State for this corporation are: James H. Gilchrist, Sr., 2286 North U.S. #1, Fort Pierce, FL 34946

ARTICLE XI: PREEMPTIVE RIGHTS

No preemptive rights are to be granted to shareholders.

ARTICLE XII: AMENDMENT

These Articles of Incorporation may be amended in the manner provided by law. Each amendment shall be approved by the Board of Directors, proposed by them to the stockholders and approved at a stockholders meeting by a majority of the stockholders entitled to vote thereon, unless all Directors and all stockholders sign a written statement manifesting their intention that a certain amendment of these Articles of Incorporation be made.

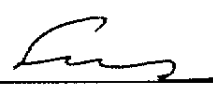
IN WITNESS WHEREOF, the undersigned incorporator and subscriber, a natural person competent to contract, has hereunto set his hand and seal this 7 day of Nov, 2002.


JAMES H. GILCHRIST, SR.

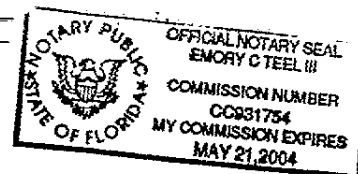
STATE OF FLORIDA)
) ss.
COUNTY OF ST. LUCIE)

I HEREBY CERTIFY that on this date, before me, a notary public authorized in the State and County aforesaid to take acknowledgments, personally appeared JAMES H. GILCHRIST, SR., to me known to be the person described as the incorporator in and who executed the foregoing Articles of Incorporation, and he acknowledged before me that he subscribed to those Articles of Incorporation.

WITNESS my hand and official seal in the State and County last aforesaid this 7 day of Nov, 2002.


NOTARY PUBLIC Emory C. Teel, III
State of Florida at Large

My Commission Expires:



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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

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ACKNOWLEDGMENT BY REGISTERED AGENT

Having been named to accept service of process for the above-stated corporation, at place designated in Article X, I hereby accept to act in this capacity, and I am familiar with and agree to comply with the provision of said Act relative to keeping open said office.


JAMES H. GILCHRIST, SR.
Registered Agent