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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA  
05 FEB 10 AM 8:57

**J. Scott Robey, CPA, P.A.  
826 South Oregon Avenue  
Tampa, Florida 33606  
(813) 229-2321  
Fax (813) 229-2359**

**TRANSMITTAL LETTER**

December 22, 2004

Department of State  
Division of Corporations  
P. O. Box 6327  
Tallahassee, FL 32314

**SUBJECT: J. Scott Robey, CPA, P.A.**

Enclosed are an original and one (1) copy of the articles of incorporation and a check for \$78.75, which includes the Filing Fee & Certified Copy.

Best regards,



J. Scott Robey, CPA  
826 South Oregon Avenue  
Tampa, Florida 33606  
(813) 229-2321  
Fax (813) 229-2359



FLORIDA DEPARTMENT OF STATE  
Glenda E. Hood  
Secretary of State

December 28, 2004

J. SCOTT ROBEY, CPA, P.A.  
826 SOUTH OREGON AVENUE  
TAMPA, FL 33606

SUBJECT: J. SCOTT ROBEY, CPA, P.A.  
Ref. Number: W04000047241

We have received your document for J. SCOTT ROBEY, CPA, P.A. and your check(s) totaling \$78.75. However, the enclosed document has not been filed and is being returned for the following correction(s):

The specific nature of business of the professional association must be stated in the document.

An effective date may be added to the Articles of Incorporation **if a 2005 date is needed**, otherwise the date of receipt will be the file date. **A separate article must be added to the Articles of Incorporation for the effective date.**

Please return the original and one copy of your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6067.

Neysa Culligan  
Document Specialist  
New Filings Section

Letter Number: 904A00071709

**ARTICLES OF INCORPORATION  
OF  
J. SCOTT ROBEY, CPA, P.A.**

FILED  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

05 FEB 10 AM 8:57

***ARTICLE I - NAME***

The name of this Corporation shall be: J. Scott Robey, CPA, P.A.

***ARTICLE II - PRINCIPAL OFFICE***

The mailing address is: 826 South Oregon Avenue  
Tampa, Florida 33606

***ARTICLE III - PURPOSE***

The Corporation is formed for the purpose to engage in the profession of certified public accounting and any other lawful activities not prohibited to a corporation engaging in such profession by applicable laws and regulations.

***ARTICLE IV - CAPITAL STOCK***

The Corporation is authorized to issue 1,000 shares of common stock, at \$1.00 par value, which shall be designated "Common Shares." Authorized capital stock may be paid for in cash, services, or property, at a just value to be fixed by the Board of Directors of this Corporation at any regular or special meeting.

***ARTICLE V - PREEMPTIVE RIGHTS***

Every shareholder, upon the sale for cash of any new stock of this Corporation of the same kind, class, or series as that which he already holds, shall have the right to purchase his pro rata share thereof (as nearly as may be done without issuance of fractional shares) at the price at which it is offered to others.

***ARTICLE VI - INITIAL REGISTERED OFFICE AND AGENT***

The street address of the initial principal office of this Corporation is 100 S. Ashley Drive, Suite 1650, Tampa, Florida 33602, and the name and the address of the initial registered agent of this Corporation is J. Scott Robey, 100 S. Ashley Drive, Suite 1650, Tampa, Florida 33602.

#### ***ARTICLE VII - INITIAL BOARD OF DIRECTORS***

This corporation shall have one Director initially. The number of Directors may be increased from time to time by the bylaws but shall never be less than one. The name and address of the initial Directors of this Corporation are:

J. Scott Robey

#### ***ARTICLE VIII - INCORPORATION***

The name and address of the person signing these Articles is:

J. Scott Robey  
100 S. Ashley Drive, Suite 1650  
Tampa, Florida 33602

#### ***ARTICLE IX - BYLAWS***

The power to adopt, alter, amend, or repeal bylaws shall be vested in the Board of Directors and the Shareholders. Every Amendment shall be approved by the Board of Directors, proposed by them to the Shareholders, and approved at a Shareholder's meeting by a majority of the stock entitled to vote thereon, unless all Directors and all the Shareholders sign a written statement manifesting their intention that a certain Amendment of these Articles of Incorporation be made.

#### ***ARTICLE X - CALLING OF SPECIAL MEETING***

The President, the Secretary, a majority of the Shareholders, the Board of Directors of this Corporation, or a designee of any of the same may call special meetings of Shareholders.

#### ***ARTICLE XI - REMOVAL OF DIRECTORS***

The Shareholders of this Corporation shall be entitled to remove any Director from office with or without cause during his term.

#### ***ARTICLE XII - INDEMNIFICATION***

The Corporation shall indemnify any officer or Director, or any former officer or Director, to the full extent permitted by law.

**ARTICLE XIII - APPROVAL OF SHAREHOLDERS REQUIRED FOR MERGER**

The approval of the Shareholders of this Corporation to any plan of merger shall be required in every case, whether or not law requires such approval.

**ARTICLE XIV - AMENDMENT**

This Corporation reserves the right to amend or appeal any provisions contained in these Articles of Incorporation, or any amendment thereto, and any right conferred upon the Shareholders is subject to this reservation.

**ARTICLE XV - MISCELLANEOUS PROVISIONS**

It is the intention of the incorporation of this Corporation that the first Board of Directors adopt a Plan under Section 1244 of the Internal Revenue Code allowing a limited ordinary loss to individuals for loss on stock of a Small Business Corporation which qualifies under the Code.

**ARTICLE XVI - EFFECTIVE DATE**

The effective date of these articles of incorporation is to be January 1, 2005.

IN WITNESS WHEREOF, the undersigned subscriber has executed these Articles of Incorporation on this 8<sup>th</sup> day of February 2005.

  
J. Scott Robey, Subscriber

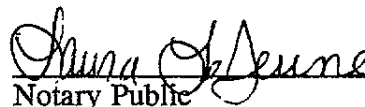
STATE OF FLORIDA  
COUNTY OF HILLSBOROUGH

Before me, the undersigned authority, personally appeared J. Scott Robey, known to me to be the person who executed the foregoing Articles of Incorporation, and she/he acknowledge before me that she/he executed these Articles of Incorporation.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal, in the State and County aforesaid, this 8th day of February, 2005.

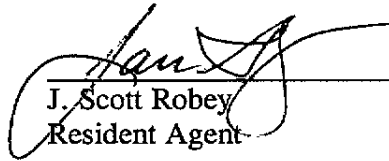


Laura S. LeJeune  
MY COMMISSION # DD212025 EXPIRES  
June 22, 2007  
BONDED THRU TROY FAIR INSURANCE, INC.

  
Notary Public

ACKNOWLEDGEMENT OF RESIDENT AGENT

Having been named to accept service of process for J. Scott Robey, CPA, P.A., Inc. at the place designated in this Certificate, I hereby accept to act in this capacity, and agree to comply with the provisions of said Act relative to keeping open said office.

  
\_\_\_\_\_  
J. Scott Robey  
Resident Agent

FILED  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA  
05 FEB 10 AM 8:57