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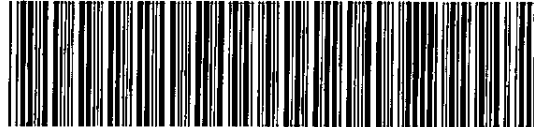
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TALLAHASSEE, FLORIDA

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

SUBJECT: Howell & Golden, P.A.

Enclosed are an original and one (1) copy of the Articles of Incorporation and a money order for:

\$78.75 Filing Fee & Certified Copy

FROM:

**Bennett Dale Golden
6806 Forsythe Drive
Panama City, FL 32404
850-215-9535**

Articles of Incorporation of

Howell & Golden, P.A.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The undersigned, acting as director for the purpose of forming a Corporation/Professional Association in compliance with Chapter 607 and/or Chapter 621, F.S., adopts the following Articles of Incorporation. These Articles shall be effective upon the date of receipt of filing.

ARTICLE I

The name of the corporation shall be Howell & Golden, P.A.

ARTICLE II

The principal place of business/mailing address is:

1607 Lisenby Avenue, Suite A
Panama City, Florida 32401

ARTICLE III

The nature of the business of said Corporation and the objects and purposes for which it is formed and which are proposed to be transacted, promoted or carried on by it are as follows:

- a. To set up and operate an accounting office for the purposes of preparing income tax returns, and handling general and specific accounting matters.
- b. To engage in any other lawful act or activity for which a corporation may be organized that does not conflict with Chapter 607 and/or Chapter 621, F.S..

ARTICLE IV

The total number of shares authorized to be issued by the Corporation shall be 1000 shares.

ARTICLE V

The number of directors constituting the initial Board of Directors shall be two (2), but such number may be increased from time to time as authorized by the By-Laws of the Corporation, or by applicable law.

The names and street addresses of the first directors of the Corporation are:

NAME	STREET ADDRESS
Eric O'Neal Howell	1106 New York Ave Lynn Haven, FL 32444
Bennett Dale Golden	6806 Forsythe Drive Panama City, FL 32404

ARTICLE VI

The name and street address of the Registered Agent for the Corporation is:

Bennett Dale Golden
1607 Lisenby Avenue, Suite A
Panama City, Florida 32401

ARTICLE VII

The name and address of the Incorporator is:

Bennett Dale Golden
6806 Forsythe Drive
Panama City, FL 32404

Having been named as registered agent to accept service of process for the above stated corporation at the place designated in this certificate, I am familiar with and accept the appointment as registered agent and agree to act in this capacity



Dale Bennett Golden - Registered Agent

11/3/2005
Date



Dale Bennett Golden - Incorporator

11/3/2005
Date

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA