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ARTICLES OF INCORPORATION

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OF

TURLUKIB & LIBTENBERGER, CPAS, P.A.

The undersigned, for the purpose of forming a corporation under Chapter 621 F.S., the Professional Association Act, hereby adopt the following articles of incorporation:

ARTICLE_I

NAME

The name of the corporation in TURLUKIS & LISTENBERGER, CPAs, P.A.

ARTICLE II

DURATION

The term of existence of the corporation is perpetual.

ARTICLE_III

PURPOSE

The corporation is formed to provide accounting and tax services and may transact any and all lawful business for which corporations may be incorporated under the Professional Association Act.

ARTICLE_IV

CAPITAL_STOCK

The aggregate number of shares which the corporation has authority to issue is 7,500, all of which shall be common shares with a par value of \$1.00.

ARTICLE_V

PRINCIPAL_OFFICE, REGISTERED_OFFICE_AND_MAILING_ADDRESS

The principal place of business, registered office and mailing address of the corporation is 971 Airport Road North, Naples, Florida 33942 (813-643-1040), and the name of the initial registered agent at such address is Donna Listenberger.

ARTICLE VI

MANAGEMENT

The business of the corporation shall be managed by the stockholders of the corporation rather than by a board of directors.

ARTICLE_VII

INCORPORATORS,_SUBSCRIBERS,_STOCKHOLDERS_AND_OFFICERS

The initial subscribers, stockholders and officers are:

Marguerite Turlukis 971 Airport Road North Naples, Florida 33942

President

Donna Listenberger Secretary 971 Airport Road North Naples, Florida 33942

Treasurer

ARTICLE_VIII

COMMENCEMENT_OF_EXISTENCE

The corporation shall be deemed to commence its existence when these Articles are filed with the Office of the Secretary of State, State of Florida.

IN WITNESS WHEREOF, we have subscribed our names this 1st

day of <u>Jebruary</u>, 19p5. Marquefite Turlukis

Donna Listenberger

STATE OF FLORIDA COUNTY OF COLLIER

, s data

on this 1st day of Jeb , 1995,

before me personally appeared Marguerite Turlukis, Florida drivers license number TG42.52/8-44.840.0 & Donna Listenberger, Florida drivers license number 1,035-172 55 605 0 , known to me to be the persons whose names are subscribed to the within instrument, and acknowledged that they executed the same for the purpose therein contained.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

LONNA L. BRACK MY COMMESION # CC 33663 EXPIRES: December 15, 1997 ided Thru Notery Public Unde

HUMUK BUILD Notary Public My Commission Expires: 12/15/97

CERTIFICATE DEBIGNATING PLACE OF BUSINESS OR DOMICILE FOR THE SERVICE OF PROCESS WITHIN THIS STATE, NAMING AGENT UPON WHICH PROCESS MAY BE SERVED

Pursuant to the provisions of section 607.0501 or 617.0501, Florida Statutes, the following is submitted in compliance with said act:

That TURLUKIS & LISTENBERGER, C.P.A.s, P.A., desiring to organize under the laws of the State of Florida with its principal office, as indicated in the Articles of Incorporation in the County of Collier, State of Florida, has named Donna Listenberger, located at 971 Airport Road North, Naples, Florida 33942, County of Collier, State of Florida, as its agent to accept service of process within this State.

ACKNOWLEDGEMENT

Having been named as registered agent and to accept service of process of 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 proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Listenberger





400001550094 -08/15/95--01041--011 *****35.00 *****35.00

August 7, 1995

Florida Department of State Bureau of Corporate Records P.O. Box 6327 Tallahassee, Florida 32314

RE: Articles of Amendment

Dear Ladies and Gentlemen:

Enclosed please find:

- 1. Original and one copy of proposed Articles of Amendment;
- Check #001168 in the amount of \$35.00 representing the filing fees; and
- 3. Stamped return envelope.

Please file accordingly. If you have any questions, please give me a call at (800) 780-1788.

Sincerely,

Kun

Renee Perkins Certified Legal Assistant

Enclosure /rp

95 AUG 14 PH 2: 23

ARTICLES OF AMENDMENT

OF

TURLUKIS & LISTENBERGER, CPAS, P.A.

Pursuant to Florida Statuos Section 607.187, the Articles of Incorporation of the above-referenced Corporation are hereby amended as follows:

 Article I is hereby amended to read as follows: The name of the corporation is:

TURLUKIS, LISTENBERGER & BRINKMEYER, CPAs, P.A. 2. The foregoing Amendment was approved on the $\frac{\mu\mu\nu}{\mu}$ day of

August, 1995, by all of the Shareholders, Officers and Directors of the above-named corporation.

IN WITNESS WHEREOF, we have executed these Articles of Amendment this 4^{Mh} day of August, 1995.

MARGUERITE TURLUKIS

DONNA LISTENBERGER SECRETARY/TREASURER

95 AUG 14 PH 2: 23

STATE OF FLORIDA COUNTY OF COLLIER

The foregoing instrument was acknowledged before me this $\frac{444}{100}$ day of August, 1995, by Marguorito Turlukis, who personally appeared before me at the time of notarization.

		NOTARY PUBLIC, STATE OF FLORIDA
	MICHAEL R. PINTER State of Florida My Comm. Exp. March 16, 1997 Comm. # CC 20744d	MICHNEL & PINTER
Comm. # CC 207440 Noniod Through FL Notary Service & Noming Co.		(printed name)
My	commission expires:	(SEAL)
	Personally Known Type of	OR Produced Identification

STATE OF FLORIDA COUNTY OF COLLIER

The foregoing instrument was acknowledged before me this $\frac{H}{M}$ day of August, 1995, by Donna Listenberger, who personally appeared before me at the time of notarization.

	NOTARY PUBLIC, STATE OF FLORIDA	
MICI IAEL R. PINTER E tato of Florida My Corr.n. Exp. March 16, 1997 Cumm. J CC 267449	MICHNEL R. PINTER	
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400 FIFTH AVENUE BOUTH NAPLES, PLORIDA 34102

RICHARD M. JONES, P.A. TAMARA LYNNE JONES, P.A. PH: 941-203-4977 FX: 941-263-3204

CHOCHO 2007468---0 -11/19/96--01025--002 *****35.00 *****35.00

November 11, 1996

Corporate Records Bureau Division of Corporations Secretary of State P.O. Box 6327 Tallahassee, Florida 32314



Re: Turlukis, Listenberger & Brinkmeyer, CMAs, P.A.

Gentlemen:

Enclosed is an Amendment to Articles of Incorporation for the above corporation. Also included is a check in the amount of \$35.00. Please file the Amendment to Articles of Incorporation and confirm same to this office. An extra copy of the Amendment is attached. Please time-stamp and return said copy in with your confirmation. Thank you.

Yours truly, Richard M. Jones

C\8PR\CORPAI.L

AMENDMENT TO ARTICLES OF INCORPORATION OF TURLUKIS, LISTENBERGER & BRINKMEYER, CPAs, P.A.

25

WE, the undersigned persons, being the President and all of the Directors and Shareholders of the above-named Corporation, formed under Articles of Incorporation dated February 1, 1995, and filed with the Secretary of State of Florida on February 9, 1995, and bearing Charter Number P95000011759, as amended by Articles of Amendment dated August 4, 1995, and filed with the Secretary of State of Florida on August 14, 1995, do hereby amend said Articles of Incorporation as set forth below.

ARTICLE I

Article I of said Articles of Incorporation is amended to read as follows:

The name of the Corporation is Listenberger & Brinkmeyer, CPAS, P.A.

ARTICLE II: EFFECTIVE DATE

The Effective Date of this Amendment is the date of execution of this Amendment by the President, Directors and Shareholders of the Corporation.

IN WITNESS WHEREOF, the undersigned President, Directors and Shareholders of the Corporation have executed this Amendment to Articles of Incorporation this 11 day of November, 1996.

Donna Listenberger

STATE OF FLORIDA COUNTY OF COLLIER

Mil Ray Brinkmeyer

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THE FOREGOING INSTRUMENT was acknowledged before me this 11 day of November, 1996, by Donna Listenberger and Kay Brinkmeyer, being personally known to me or having produced a current driver's license as identification.



(NOTARY SEAL HERE)

NOTARY

My commission expires:



RICHARD M. JONES, P.A. TAMARA LYNNE JONES, P.A.

PH: 041-263-4977 FX: 941-263-3204

Juna 9, 1997

Corporate Records Bureau Division of Corporations Secretary of State P.O. Box 6327 Tallahassee, Florida 32314 900002211579---5 -06/13/97--01056--017 ******35.00 ******35.00

Re: Listenberger & Brinkmeyer, CPAs, P.A.

Gentlemen:

Enclosed is an Amendment to Articles of Incorporation for the above corporation. Also included is a check in the amount of \$35.00. Please file the Amendment to Articles of Incorporation and confirm same to this office. An extra copy of the Amendment is attached. Please time-stamp and return said copy in with your confirmation. Thank you.

Yours truly, 9 Richard M. Jones

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Name Change

97 FILED JUN 16 AU S. 20 AMENDMENT TO ARTICLES OF INCORPORATION OF LISTENBERGER & BRINKMEYER, CPAs,

WE, the undersigned persons, being all of the Officers, Directors and Shareholders of the above-named Corporation, formed under Articles of Incorporation dated February 1, 1995, and filed with the Secretary of State of Florida on February 9, 1995, and bearing Charter Number P95000011759, as amended by Articles of Amendment dated August 4, 1995, and filed with the Secretary of State of Florida on August 14, 1995, do hereby amend said Articles of Incorp. ion as set forth below.

ARTICLE I

Article I of said Articles of Incorporation is amended to read as follows:

The name of the Corporation is Listenberger, Brinkmeyer & Pezeshkan, CPAs, P.A.

ARTICLE II

The Effective Date of this Amendment is the date of execution of this Amendment by the Officers, Directors and Shareholders of the Corporation.

IN WITNESS WHEREOF, the undersigned President, Directors and Shareholders of the Corporation have executed this Amendment to Articles of Incorporation this 10^{12} day of June, 1997.

President Listenbarger

111 Boble

Linda Pezeshkan

STATE OF FLORIDA COUNTY OF COLLIER

THE FOREGOING INSTRUMENT was acknowledged before me this <u>me</u> day of June, 1997, by Donna Listenberger, Kay Brinkmeyer, and Linda Pezeshkan being personally known to me or having produced a <u>current driver's license</u> as identification.



(NOTARY SEAL HERE)

NOTARY PUBLIC

My commission expires: