



**Charles E. Hall, EA, CTP, MBA**  
Enrolled to Practice Before the Internal Revenue Service  
Former IRS Revenue Officer



93-B Orange Street • PO Box 4077 • St. Augustine, Florida 32085 • Telephone 904-829-6533 • Fax 904-829-9470

Member of  
National Association of  
Enrolled Agents  
Florida Society of  
Enrolled Agents  
National Society of  
Tax Professionals  
National Society of  
Public Accountants  
National Certification Board  
for Tax Professionals  
Accreditation Council for  
Accountancy & Taxation  
National Association  
of Accountants  
American Institute of  
Professional Bookkeepers

*February 18, 1997*  
*700002095747--1*  
*-02/24/97--01111--001*  
*\*\*\*\*122.50 \*\*\*\*122.50*

Re: THE WHALE'S TALE, INC.

Dear Sir or Madam:

Please find enclosed herewith an original and one copy of the Articles of Incorporation of the above-named corporation. Please file these Articles at your earliest date and furnish me with an acknowledgement of its filing via fax followed with a certified copy to be mailed to our offices.

You will note that Article 5 of the Articles of Incorporation sets out the name and address of the Registered Agent of the Corporation.

Enclosed is my trust fund check payable to the Secretary of State - Division of Corporations in the amount of \$122.50 which is in payment of the charges for your filing fee, corporate charter, including a certified copy of the charter document, and registration of registered agent.

Should you have any questions regarding this document, please feel free to contact me at any time.

Thanking you in advance for your courtesy and prompt recording of this corporation, I remain,

Sincerely,

Charles E. Hall  
Enrolled Agent  
Certified Tax Professional  
Accredited Tax Accountant

Encl: Articles of Incorporation  
Check for \$ 122.50

*1007-4720*  
*3/12*  
RECEIVED  
FEB 24 1997  
FEB 24 1997



FLORIDA DEPARTMENT OF STATE  
Sandra B. Mortham  
Secretary of State

February 28, 1997

CHARLES E HALL, EQ  
93-B ORANGE STREET  
P.O. BOX 4077  
ST AUGUSTINE, FL 32085

SUBJECT: THE WHALE'S TALE, INC.  
Ref. Number: W97000004780

We have received your document for THE WHALE'S TALE, INC. and check(s) totaling \$122.50. However, the enclosed document has not been filed and is being returned to you for the following reason(s):

The name designated in your document is unavailable since it is the same as, or it is not distinguishable from the name of an existing entity. Simply adding "of Florida" or "Florida" to the end of an entity name **DOES NOT** constitute a difference. Please select a new name and make the substitution in all appropriate places. One or more words may be added to make the name distinguishable from the one presently on file.

When the document is resubmitted, please return a copy of this letter to ensure that your document is properly handled.

If you have any questions about the availability of a particular name, please call (904) 488-9000.

If you have any questions concerning the filing of your document, please call (904) 487-6934.

Loria Poole  
Corporate Specialist

Letter Number: 397A00010526



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Accountancy & Taxation

National Association  
of Accountants

American Institute of  
Professional Bookkeepers

March 5, 1997

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

Re: THE WHALE'S TALE BED & BREAKFAST, INC.

Dear Sir or Madam:

Please find enclosed herewith an original and one copy of the Articles of Incorporation of the above-named corporation. Please file these Articles at your earliest date and furnish me with a certified copy.

You will note that Article 5 of the Articles of Incorporation sets out the name and address of the Registered Agent of the Corporation.

Enclosed is a copy of your letter of a previous submission for The Whale's Tale, Inc. in which the filing fee in the amount of \$122.50 was acknowledged as being received by your office.

Should you have any questions regarding this document, please feel free to contact me at any time.

Thanking you in advance for your courtesy and prompt recording of this corporation, I remain,

Sincerely,

Charles E. Hall  
Enrolled Agent  
Certified Tax Professional  
Accredited Tax Accountant

Encl: Articles of Incorporation  
Copy of Ltr fr Dept of State

ARTICLES OF INCORPORATION  
OF  
THE WHALE'S TALE BED & BREAKFAST, INC.

FILED  
97 FEB 24 PM 12:05  
SECRETARY OF STATE  
TALLAHASSEE FLORIDA

The undersigned, for the purposes of forming a corporation under the Florida General Corporation Act, do hereby adopt the following Articles of Incorporation:

**EFFECTIVE DATE**  
2-18-97

ARTICLE 1. NAME AND ADDRESS: The name of the Corporation is: THE WHALE'S TALE BED & BREAKFAST, INC. and its address is 54 Charlotte Street, St. Augustine, Florida 32084.

ARTICLE 2. DURATION: This Corporation shall have perpetual existence commencing on the date of execution and acknowledgement of these Articles.

ARTICLE 3. PURPOSE: The general purposes for which the Corporation is organized are the following:

A. To engage in and transact business and for which corporations may be incorporated under the Florida General Corporation Act.

B. To do such other things as are incidental to the purposes of the Corporation or necessary or desirable for the purposes of transacting any and all lawful business.

ARTICLE 4. CAPITAL STOCK: The aggregate number of shares which the Corporation is authorized to issue is 100,000 shares of common stock. Such shares shall be of a single class and shall have a par value of \$0.10 per share. Said stock shall be classed as Section 1244 stock pursuant to the Internal Revenue Code of 1986 as amended.

ARTICLE 5. INITIAL REGISTERED OFFICE AND AGENT: The street address of the initial registered office of the Corporation is 93-B Orange Street, St. Augustine, Florida 32084 with a mailing address of Post Office Box 4077, St. Augustine, Florida 32085, and the name of its initial Registered Agent at that address is Charles E. Hall, Jr.

ARTICLE 6. INITIAL BOARD OF DIRECTORS: The number of Directors constituting the initial Board of Directors is two (2). The number of Directors may be increased or decreased from time to time in accordance with the By-Laws but shall never be less than one. The name and address of each initial Director of the Corporation is as follows:

Denis M. Cunningham  
54 Charlotte Street  
St. Augustine, Fl 32084

Betty L. Cunningham  
54 Charlotte Street  
St. Augustine, Fl 32084

ARTICLE 7. INCORPORATORS: The name and address of each  
Incorporator is as follows:

Denis M. Cunningham  
54 Charlotte Street  
St. Augustine, Fl 32084

Betty L. Cunningham  
54 Charlotte Street  
St. Augustine, Fl 32084

ARTICLE 8. BY-LAW AMENDMENT: The Corporation reserves the  
power to adopt, alter, amend, or appeal the By-Laws of the  
Corporation. This right shall be vested in the Board of Directors  
and the Shareholders.

ARTICLE 9. INDEMNIFICATION: The Corporation shall  
indemnify any Officer or Director, or any former Officer or  
Director, to the full extent permitted by law.

ARTICLE 10. INFORMAL ACTION OF DIRECTORS: If all  
Directors severally or collectively consent in writing to action  
taken or to be taken by the Corporation, and the writings  
evidencing their consent are filed with the Secretary of the  
Corporation, the action shall be valid as though it had been  
authorized at a meeting of the Board of Directors.

ARTICLE 11. AMENDMENT OF ARTICLES: This Corporation  
reserves the right to amend or appeal any provisions contained in  
these Articles of Incorporation or any amendment hereto, and any  
right conferred upon the Directors of this Corporation.

**ARTICLE 12. PRE-EMPTIVE RIGHTS:**

Each shareholder of this Corporation shall have the first right to purchase shares (and securities convertible into shares) of any class, kind or series of stock in this Corporation that may from time to time be issued (whether or not presently authorized), including shares from the Treasury of this Corporation, in the ration that the number of shares he holds at the time of issue bears to the total number of shares outstanding, exclusive of Treasury shares. This right shall be deemed waived by any shareholder who does not exercise it and pay for the share pre-empted within thirty (30) days of receipt of a notice in writing from the Corporation, stating the prices, terms and conditions of the issue of shares, and inviting him to exercise his pre-emptive right. This right may also be waived by affirmative written waiver submitted by the shareholder to the Corporation within thirty (30) days of receipt of notice from the Corporation.

**ARTICLE 13. MANAGEMENT OF CORPORATION BY SHAREHOLDERS:**

All corporate powers shall be exercised by or under the authority of, and the business and affairs of this Corporation shall be managed under the direction of the shareholders of this Corporation.

ARTICLE 14. OFFICERS: The Officers of the Corporation shall be a President, one (1) or more Vice-Presidents, a Secretary and a Treasurer. The number of Vice-Presidents may be fixed and determined by the shareholders from time to time. Until the first meeting of the shareholders or until the successors are elected and have qualified, the following shall be the Officers of the Corporation.

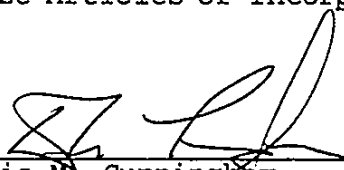
Denis M. Cunningham  
54 Charlotte Street  
St. Augustine, Fl 32084


President / Treasurer

Betty L. Cunningham  
54 Charlotte Street  
St. Augustine, Fl 32084

Vice-President / Secretary

IN WITNESS WHEREOF, the undersigned incorporator has executed these Articles of Incorporation this the 18th day of February 1977

  
\_\_\_\_\_  
Denis M. Cunningham

  
\_\_\_\_\_  
Betty L. Cunningham



STATE OF FLORIDA

SS:

COUNTY OF ST. JOHNS

Before me, the undersigned authority, personally appeared Denis M. Cunningham, to me known to be the person who executed the foregoing Articles of Incorporation, and he acknowledged to and before me that he executed such instrument.

WITNESS my hand and seal this the 18th day of February 1997



LAURELLE A. HALL  
Notary Public, State of Florida  
My Comm. Exp. Jan. 27, 1998  
Comm. No. CC 344578

A handwritten signature of Laurelle A. Hall in cursive script.

Notary Public in and for the  
State of Florida at Large

STATE OF FLORIDA

SS:

COUNTY OF ST. JOHNS

Before me, the undersigned authority, personally appeared Betty L. Cunningham, to me known to be the person who executed the foregoing Articles of Incorporation, and she acknowledged to and before me that she executed such instrument.

WITNESS my hand and seal this the 18th day of February 1997



LAURELLE A. HALL  
Notary Public, State of Florida  
My Comm. Exp. Jan. 27, 1998  
Comm. No. CC 344578

A handwritten signature of Laurelle A. Hall in cursive script.

Notary Public in and for the  
State of Florida at Large

**CERTIFICATE OF DESIGNATION OF  
REGISTERED AGENT / REGISTERED OFFICE**

PURSUANT TO THE PROVISIONS OF SECTION 607.0501 OR 617.0501, FLORIDA STATUTES, THE UNDERSIGNED CORPORATION, ORGANIZED UNDER THE LAWS OF THE STATE OF FLORIDA, SUBMITS THE FOLLOWING STATEMENT IN DESIGNATING THE REGISTERED OFFICE / REGISTERED AGENT, IN THE STATE OF FLORIDA.

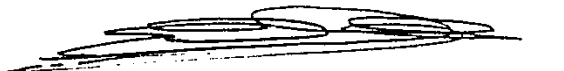
1. The name of the Corporation is:

**THE WHALE'S TALE BED & BREAKFAST, INC.**

2. The name and address of the Registered Agent and Office is:

**Charles E. Hall, Jr.  
93-B Orange Street, Post Office Box 4077  
St. Augustine, Florida 32084**

Having been named as Registered Agent and to accept service of process for the above stated corporation at the place designated in this certificate, The Individual herein identified hereby accepts the appointment as Registered Agent and agrees to act in this capacity. The Individual further agrees to comply with the provisions of all statutes relating to the proper and complete performance of its duties, and is familiar with and will accept the obligations of its position as Registered Agent.



Charles E. Hall, Jr.  
Registered Agent

SWORN TO BEFORE ME and subscribed in my presence this the 18th day of February, 1997.



LAURELLE A. HALL  
Notary Public, State of Florida  
My Comm. Exp. Jan. 27, 1998  
Comm. No. CC 344578



NOTARY PUBLIC  
My Commission Expires:

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

97 FEB 24 PM 12:05

FILED