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EFFECTIVE DATE  
1-1-98

SIGSBEE L. SCRUGGS  
1898 - 1983  
PARKS M. CARMICHAEL  
1909 - 1994  
WILLIAM D. BRIDGEON  
1933 - 1980  
MICHELLE VAUGHNS  
1946 - 1982  
RETIRED  
RAY D. HELPLING  
WILLIAM N. LONG  
OF COUNSEL  
WILLIAM C. ANDREWS

December 30, 1997

Corporate Records Bureau  
Division of Corporations  
Department of State  
Post Office Box 6327  
Tallahassee, Florida 32314

8000002887429521  
12/31/97-01062-005  
\*\*\*\*\*70.00 \*\*\*\*\*70.00

RE: GAYE B. FIRTH, CPA, P.A.

Dear Sir or Madam:

Enclosed please find Articles of Incorporation for the above-referenced corporation. Please file same in your usual manner. I have enclosed a check in the amount of \$70.00 for filing fees and registered agent designation.

Sincerely yours,



Steven M. Chamberlain

Enclosures

FILED  
97 DEC 31 PM 3:51  
DIVISION OF CORPORATIONS  
TALLAHASSEE, FLORIDA

12-31-97

EFFECTIVE DATE  
1-1-98

ARTICLES OF INCORPORATION OF  
GAYE B. FIRTH, CPA, P.A.

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DIVISION OF CORPORATIONS  
TALLAHASSEE, FLORIDA

1. Name. The name of the corporation is: GAYE B. FIRTH, CPA, P.A.
2. Purpose. The corporation may engage in the business of carrying on a practice of accounting and rendering professional accounting services; provided however, the corporation may also invest its funds in real estate, mortgages, stocks, bonds or any other type of investments and may own real or personal property necessary for the rendering of such professional services.
3. Stock. The maximum number and class of shares of capital stock this corporation is authorized to have outstanding is 1,000 shares of common capital stock with no par value. The corporation shall have a lien on its shares of stock for any debt or liability incurred to it by a stockholder before being notified of the transfer or levy on such shares.
4. Existence. The corporation shall have perpetual existence. The corporation shall commence existence on January 1, 1998.
5. Registered Agent. The initial street address in the State of Florida of the initial registered office of the proposed corporation is 2407 N.W. 15<sup>th</sup> Place, Gainesville, FL 32605 and the name of its initial registered agent at such address is Gaye B. Firth, CPA.
6. Location. The location and mailing address of the corporation is 2407 N.W. 15<sup>th</sup> Place, Gainesville, FL 32605.
7. Management. Business of the corporation shall be managed by the stockholder.
8. Incorporator. The name and address of the person signing these Articles of Incorporation as incorporator is as follows: Gaye B. Firth, CPA, 2407 N.W. 15<sup>th</sup> Place, Gainesville, FL 32605.
9. Limitation. The Corporation shall not issue any of its capital stock to anyone other than an individual who is duly licensed to practice accounting in the State of Florida to render the same professional services as those for which the Corporation was incorporated.

The undersigned, being the original incorporator and registered agent hereinbefore named, for the purpose of forming a corporation to do business both within and without the State of Florida, does make, subscribe, acknowledge and file these Articles,

hereby declaring and certifying that the facts herein stated are true, that the undersigned is familiar with and accepts the duties and obligations as registered agent for said corporation and accordingly, has executed this document on this 29<sup>th</sup> day of December, 1997.

Gaye B. Firth CPA  
Gaye B. Firth, CPA

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