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SCOTT R. NABORS
A PROFESSIONAL ASSOCIATION
ATTORNEY AND COUNSELOR AT LAW
456 HARRISON AVENUE
PANAMA CITY, FLORIDA 32401
(904) 763-7525
FAX (904) 763-7538

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
98 OCT 12 PM 12:02

October 8, 1998

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

Re: Royce Scofield, P.A.

900002661199--7
-10/12/98--01037--005
****122.50 ****78.75

Dear Sir or Madam:

Enclosed please find original and one copy of Articles of Incorporation of the above-referenced, and our check in the sum of \$122.50 to cover the following charges:

Filing fee	\$35.00
Certified copy of articles	\$52.50
Registered Agent	<u>\$35.00</u>

Total.....\$122.50

Please file the enclosed articles, providing us with a certified copy.

Thank you in advance for your assistance.

Sincerely,



Scott R. Nabors

SRN\ld
Enclosures: As stated

B. BROWN OCT 13 1998

ARTICLES OF INCORPORATION

OF

ROYCE SCOFIELD, P.A.

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The undersigned natural person, who is licensed or otherwise legally authorized to practice public accounting in the State of Florida, hereby forms a professional corporation in accordance with the Professional Service Corporation and Limited Liability Company Act, and hereby adopts the following articles of incorporation for such corporation:

FIRST:

NAME. The name of the corporation is ROYCE SCOFIELD, P.A.

SECOND:

DURATION. The period of the corporation's duration shall be until dissolved on a vote of the shareholders as hereinafter provided.

THIRD:

PURPOSE. This corporation is organized for the following purposes:

a. To engage in the practice of public accounting and to carry on services incident thereto. The practice of public accounting is the sole and exclusive professional service to be rendered by this corporation.

b. To own property, enter into contracts, and to carry on any business necessary or incidental to the accomplishment or furtherance of the purposes or objects of this corporation.

c. The professional services of this corporation shall be carried out only through officers, employees and agents, each of

whom shall be an actively licensed certified public accountant in this state.

FOURTH:

CAPITAL STOCK. The total number of shares of capital stock which the corporation shall be authorized to issue is One Thousand (1,000) shares. Such shares shall be of a single class of common stock, and shall have a par value of One Dollar (\$1.00) per share.

FIFTH:

CAPITALIZATION. The amount of capital with which the corporation will begin to practice the profession of public accounting shall be the minimum capitalization required under the rules adopted by the Board of Accountancy.

SIXTH:

PRINCIPAL OFFICE. The street address of the corporation's initial principal and registered office is 1000 West 11th St., Panama City, Florida 32401. The name of the initial registered agent of the corporation located at that office is Royce Scofield.

SEVENTH:

CORPORATE POWERS. The corporation shall have all the rights and powers now or hereafter conferred on professional corporations by the laws of the State of Florida.

EIGHTH:

SUBSCRIBER. The name and address of the person signing these articles of incorporation as incorporator are as follows:

<u>NAME</u>	<u>ADDRESS</u>
Royce Scofield	1000 West 11th St. Panama City, Florida 32401

NINTH:

DIRECTORS. The corporation is to be managed by a board of directors. The number of directors constituting the initial board of directors is one, and the name and address of the initial director is Royce Scofield, 1000 West 11th St., Panama City, Florida 32401.

The initial director shall hold office until his successor is elected and qualified as provided in the bylaws. Then the term of office of the director shall be one year and until the election and qualification of a successor. The number of directors set forth in these articles and constituting the initial board of directors shall be the authorized number of directors until that number is changed by a bylaw duly adopted by the shareholders.

TENTE:

DISSOLUTION. The corporation may be dissolved at any time by unanimous written consent of the shareholders. On dissolution, the corporate property and assets shall, after payment of debts of the corporation, be distributed to the shareholders pro rata, each shareholder to participate in the distribution in direct proportion to the number of shares held by the shareholder.

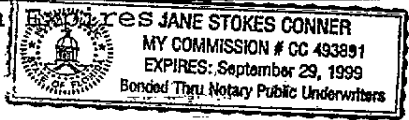
IN WITNESS WHEREOF, the undersigned incorporator of this corporation has executed these articles of incorporation in Panama City, Florida, on this 7th day of May, 1998.



Royce Scofield, Incorporator

STATE OF FLORIDA
COUNTY OF BAY

The foregoing instrument was sworn to before me this 7th
day of May, 1998, by Royce Scofield. He is
personally known to me or produced his driver's license as
identification and did not take an oath.

Jane Stokes Conner
(Type or print) Jane Stokes Conner
NOTARY PUBLIC
Serial No: CC 493891
My Commission 

ACKNOWLEDGEMENT BY REGISTERED AGENT

Having been named to accept service of process for the above-
stated corporation, at the place designated in these articles, I
hereby accept to act in this capacity, and agree to comply with the
provisions of Chapter 48.091, Florida Statutes, relative to keeping
said office open.

Royce Scofield

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