

JAN. 6. 2006

2:50PM

GLENN RASMUSSEN

NO. 245

P. 1/6

Page 1 of 1

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TALLAHASSEE FLORIDA

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*Amended
Restated*



JAN. 6. 2006 2:51PM * GLENN RASMUSSEN NO. 245^{PL} P. 2/6^{ate}



January 6, 2006

FLORIDA DEPARTMENT OF STATE
Division of Corporations

KIRKLAND, RUSS, MURPHY & TAPP, P.A.
13577 FEATHER SOUND DRIVE
SUITE 400
CLEARWATER, FL 33762-5539US

SUBJECT: KIRKLAND, RUSS, MURPHY & TAPP, P.A.
REF: S70082

We received your electronically transmitted document. However, the document has not been filed. Please make the following corrections and refax the complete document, including the electronic filing cover sheet.

The specific nature of business of the professional association must be stated in the document.

PLEASE CORRECT ARTICLE III PURPOSE ACCORDINGLY.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6906.

Darlene Connell
Document Specialist

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GLENN RASMUSSEN

NO. 245 P. 3/6

(H06000003835 3)

KIRKLAND, RUSS, MURPHY & TAPP, P.A.

**SECOND AMENDED AND RESTATED
ARTICLES OF INCORPORATION**

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Pursuant to sections 607.1003, 607.1006, and 607.1007 of the Florida Business Corporation Act, Kirkland, Russ, Murphy & Tapp, P.A., a Florida professional corporation, adopts these Second Amended and Restated Articles of Incorporation:

FIRST: The name of the professional corporation is Kirkland, Russ, Murphy & Tapp, P.A.

SECOND: The professional corporation's Articles of Incorporation are restated in their entirety and amended to read as follows:

ARTICLE I. NAME

The name of the corporation is: Kirkland, Russ, Murphy & Tapp, P.A.

ARTICLE II. PRINCIPAL OFFICE AND MAILING ADDRESS

The principal business office and mailing address of the corporation is 13577 Feather Sound Drive, Suite 400, Clearwater, FL 33762.

ARTICLE III. PURPOSE

The purpose of the professional corporation is to engage in the practice of public accountancy through its agents, officers, and employees who are duly licensed or otherwise legally authorized to render those professional services within the State of Florida. The professional corporation shall not engage in any business other than the practice of public accountancy.

ARTICLE IV. CAPITAL STOCK

The number of shares of capital stock that the corporation is authorized to issue is 5,000,000 shares of common stock, having a par value of \$1.00 per share.

The affirmative vote of the holders of at least 60% of the outstanding shares of common stock of the corporation is necessary for each of the following actions:

- (a) The termination of the employment of a shareholder;
- (b) The approval of a shareholder engaging in another business;
- (c) An amendment of the Bylaws or the corporation's Articles of Incorporation;
- (d) The approval or any revision of the annual financial budget of the corporation (the "Budget");
- (e) A change in the business of the corporation to include any business other than the practice of accounting;

Marc Chambers
100 S. Ashley Drive, Suite 1300
Tampa, FL 33602
(813) 229-3333
Florida Bar No. 0689084

(H06000003835 3)

(H06000003835 3)

(f) The lease of office space as a tenant or an expansion or relocation of the corporation's business premises;

(g) The grant of a lien on all or substantially all of the corporation's assets (except in connection with an indebtedness contemplated by the Budget);

(h) The sale, exchange, transfer, or other disposition of all or substantially all corporate assets, except in the usual and ordinary course of business;

(i) The determination of the aggregate amount of money available for distribution to the shareholders at the end of each calendar year or other fiscal period;

(j) The adoption of, or a material amendment to, any severance, defined compensation, or employee benefit plan sponsored by the corporation for the benefit of its employees;

(k) The establishment of any bank account or other depository account with a financial institution, and the authorization of signatories on all financial accounts of the corporation;

(l) The creation, issuance, borrowing, assumption, or incurring of any indebtedness by the corporation in excess of \$100,000, excluding accounts payable incurred in the usual and ordinary course of business;

(m) The confession of a judgment against the corporation or assignment of all or any part of the corporation's assets in trust for the benefit of its creditors or on the assignee's promise to pay the debts of the corporation;

(n) The execution of an employment agreement with any shareholder that is substantively different (other than as to compensation) from the employment agreements between the corporation and its other shareholders;

(o) The acquisition of the capital stock of any corporation or an equity interest in any other business organization, including without limitation, a corporation, partnership, joint venture, limited liability company, or other business;

(p) The declaration or payment of any dividend or other distribution to shareholders in cash, securities, or other property, other than to comply with the mandatory distribution provisions of a shareholder agreement to which the corporation is a party;

(q) The issuance or reissuance of any shares of common stock or other equity securities, or any debt securities convertible into equity securities of the corporation, or any rights, options, or warrants to acquire any equity securities of the corporation;

(H06000003835 3)

(H06000003835 3)

(r) An extension of credit by the corporation pursuant to which it becomes directly or contingently liable for any liability, obligation, or indebtedness of another person, whether as a surety, endorser, co-obligor, guarantor, or accommodation party;

(s) The settlement of any claim against the corporation for an amount exceeding \$100,000 or the commencement of any legal proceeding in the name or on behalf of the corporation, except to collect accounts receivable or indebtedness owed to the corporation;

(t) The waiver or exercise by the corporation of any right or power to approve or authorize a transfer by a shareholder of a security interest in any shares of common stock of the corporation to secure a borrowing by the corporation or an indebtedness owed to the corporation by the shareholder;

(u) Any capital expenditure that is not included in the Budget (including capitalized leases and interest costs) and exceeds \$50,000 per item or series of related items or the lease of any property pursuant to an operating lease providing for total rental payments in excess of \$50,000 per item or series of related items;

(v) The waiver or exercise by the corporation of any option or other right to acquire shares of outstanding common stock of the corporation, except that the shares of the shareholder whose shares are being purchased will be excluded in determining whether the holders of at least 60% of the outstanding shares of common stock have voted affirmatively;

(w) A merger, dissolution, liquidation, consolidation, recapitalization, reorganization, or share exchange of or by the corporation, or a sale, lease, exchange, assignment, or other disposition of all or substantially all the assets or stock of the corporation, including a pledge, covenant, easement, mortgage, restriction, security interest, or other lien or encumbrance on all or substantially all the corporation's assets (except to secure indebtedness contemplated by the Budget);

(x) The creation, entering into, or assumption of a commitment to enter into or make any payment under any lease, contract, arrangement, or other commitment (whether oral or written) not included in the Budget if, immediately thereafter, the aggregate of all such payments to be made in any consecutive 12-month period would exceed \$50,000, unless the lease, contract, arrangement, or other commitment is terminable at will by the corporation upon not more than 30 calendar days' advance notice; and

(y) Any gift, loan, advance, political contribution, or charitable contribution in excess of \$2,500 to or in any person (except loans and advances to employees of up to \$2,500 for ordinary and necessary business expenses), an investment of any amount in any person (including the ownership or acquisition of any stock or other securities), or the creation of a subsidiary by any other means, except (i) stock or other securities received in

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settlement of a debt that was created in the usual and ordinary course of business and (ii) certificates of deposit and readily marketable securities issued or guaranteed by the United States of America.

In addition, the affirmative vote of the holders of at least 60% of the outstanding shares of common stock is required for the corporation to waive, modify, or forbear from exercising any restrictive covenant (or remedy for breach of a restrictive covenant) of a shareholder of the corporation that is set forth in an employment agreement between the corporation and the shareholder and restricts the shareholder from engaging in competition with the corporation or any affiliate of the corporation, associating in any capacity with a competitor of either the corporation or any affiliate of the corporation, hiring or recruiting any existing or former employee of the corporation or any affiliate of the corporation, diverting, soliciting, or doing business with a former, existing, or prospective client or customer of the corporation or any affiliate of the corporation, or using, retaining, or disclosing trade secrets, proprietary data, or other valuable or confidential business or professional information of either the corporation or any affiliate of the corporation. The shares of common stock of the corporation that are owned by the shareholder whose restrictive covenant is the subject of the shareholder vote will be excluded in determining the number of shares voted in favor of the proposed waiver, modification, or forbearance, but will be included in calculating the total number of outstanding shares of common stock of the corporation.

ARTICLE V. INDEMNIFICATION

The corporation shall indemnify its officers, directors, and authorized agents for all liabilities incurred directly, indirectly, or incidentally to services performed for the corporation, to the fullest extent permitted under Florida law existing now or hereinafter enacted.

ARTICLE VI. AMENDMENT

This corporation reserves the right to amend or repeal any provisions contained in these articles, or any amendment to them, and any right conferred on the shareholders is subject to this reservation.

THIRD: The foregoing amendment and restatement of the professional corporation's Articles of Incorporation was adopted and approved on January 2, 2006, by joint written consent of all of the members of the Board of Directors and all the shareholders of the corporation, which is sufficient for approval of the foregoing amendment and restatement.

EXECUTED: January 2, 2006.

KIRKLAND, RUSS, MURPHY & TAPP, P.A.

By: 

William G. Tapp, President

(H06000003835 3)