THOMAS P. HARWOOD, JR.
CHAIRMAN
PRESTON C. SHANNON
COMMISSIONER
THEODORE V. MORRISON, JR.
COMMISSIONER



GEORGE W. BRYANT, JR. CLERK OF THE COMMISSION BOX 1197 RICHMOND, VIRGINIA 23209

STATE CORPORATION COMMISSION

July 14, 1989

CLARK & STANT Attn: Robert J. Eveleigh 900 Sovran Bank Building Virginia Beach, VA 23462

RE: Tidewater Chapter of the Virginia Society of

Certified Public Accountants, Inc.

ID: 0343698 - 7 DCN: 89-07-07-0056

This is your receipt for \$75.00 covering the fees for filing articles of incorporation with this office.

The effective date of the certificate of incorporation is July 14, 1989.

Sincerely yours,

George W. Bryant, Jr. Clerk of the Commission

CORPACPT CIS20423

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STATE CORPORATION COMMISSION

Richmond, July 14, 1989

This is to Certify that the certificate of incorporation of

Tidewater Chapter of the Virginia Society of

Certified Public Accountants, Inc.

was this day issued and admitted to record in this office and that the said corporation is authorized to transact its business subject to all the laws of the State applicable to the corporation and its business: EFFECTIVE DATE: July 14, 1989



State Corporation Commission

Glerk of the Commission