

AMENDED AND RESTATED  
ARTICLES OF INCORPORATION  
OF  
MARYLAND ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS, INC.  
A NONSTOCK CORPORATION

Maryland Association of Certified Public Accountants, Inc., a Maryland corporation, hereby certifies to the State Department of Assessments and Taxation of Maryland that its charter is hereby amended and restated as follows:

FIRST: The amended name of the Corporation is MARYLAND ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS, INC.

SECOND: The Corporation shall be organized and operated exclusively for purposes within the meaning of §501(c)(6) of the Internal Revenue Code of 1986, as now in effect or as may hereafter be amended (“the Code”). The purpose of the Corporation is to provide services to members of the Corporation including, but not limited to, protecting and furthering the interests of those members, and helping members of the Corporation to conform to high standards of professional service.

In furtherance of its corporate purposes, the Corporation shall have all the general powers enumerated in §2-103 of the Maryland General Corporation Law as now in effect or as may hereafter be amended.

THIRD: The address of the principal office of the Corporation within the State of Maryland is 901Dulaney Valley Road, Suite 800, Towson, MD 21204.

FOURTH: The name and address of the registered agent of the Corporation is as follows: Jacqueline E.G. Brown, 901Dulaney Valley Road, Suite 800, Towson, MD 21204.

FIFTH: The Corporation has no authority to issue capital stock.

SIXTH: The number of directors shall be no less than five (5) and no more than fifteen (15). The names of the current directors who are to serve until their successors are elected and qualify are as follows: \_\_\_\_\_.

SEVENTH: No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to any director or officer of the Corporation, or any other private person, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered to or for the Corporation and to make payments and distributions in furtherance of the purposes set forth in Article SECOND hereof.

EIGHTH: Upon the dissolution of the corporation or the winding up of its affairs, the assets of the corporation shall be distributed in accordance with a plan of distribution adopted by the Board of Directors provided, however, the plan is not inconsistent with the laws of the State of Maryland or any provision of the Code as applicable to organizations which are then exempt from federal tax under §501(c)(6) of the Code.,

**[NEXT PAGE IS SIGNATURE PAGE]**

These Amended and Restated Articles of Incorporation have been approved by the directors and members of the Corporation.

We the undersigned President and Secretary swear under penalties of perjury that the foregoing is a corporate act:

\_\_\_\_\_  
\_\_\_\_\_  
President

\_\_\_\_\_  
\_\_\_\_\_  
Secretary

RETURN TO: Raymond C. Speciale, Esq., 421 Aviation Way, Frederick, MD 21701