

# STATE OF GEORGIA

Secretary of State  
Corporations Division  
313 West Tower  
#2 Martin Luther King, Jr. Dr.  
Atlanta, Georgia 30334-1530

## CERTIFICATE OF CONVERSION

I, **Brian P. Kemp**, The Secretary of State and the Corporation Commissioner of the State of Georgia, hereby certify under the seal of my office that a CERTIFICATE OF CONVERSION has been filed on December 11, 2014 converting

**FORBES ACCOUNTING LLC**  
a **Limited Liability Company**

to

**FORBES ACCOUNTING & CONSULTING, INC.**  
a **Georgia For-Profit Corporation**

The required fees as provided by Title 14 of the Official Code of Georgia Annotated have been paid. Conversion of the above-named entity is effective upon issuance of this certificate.

**WITNESS** my hand and official seal in the City of Atlanta and the State of Georgia on December 12, 2014



A handwritten signature in black ink, appearing to read 'B. P. Kemp'.

Brian P. Kemp  
Secretary of State