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604832

July 8, 2002

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-07/15/02--01075-006
****105.00 ****105.00

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

Re: Articles of Merger - Martinez & Company, P.A., C.P.A.'s
merging into Watsky & Company, P.A., C.P.A.'s, Chartered

Dear Sir or Madam:

Enclosed are the original and a photocopy of Articles of Merger, merging Martinez & Company, P.A., C.P.A.'s (a corporation formed on October 1, 1999, bearing charter number P99000089659) into Watsky & Company, P.A., C.P.A.'s, Chartered (a corporation formed on December 1, 1973, bearing charter number 604832). Please indicate your approval of the Articles of Merger on the photocopy of these Articles and return them to me.

My client's check in the amount of \$105.00 is enclosed to cover the \$35.00 fee for each of the corporations involved in this merger, plus the \$35.00 filing fee to change the registered agent of the surviving corporation.

Please call me if you have any questions.

Very truly yours,



Charles D. Miner

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

02 JUL 15 PM 2:16

FILED

RECEIVED
02 JUL 10 AM 11:22
DIVISION OF CORPORATIONS
Enclosures

cc: Jorge L. Martinez, C.P.A.
(w/o encl.)

7-15-02
Morgan
Spayre

ARTICLES OF MERGER
Merger Sheet

MERGING: -----

MARTINEZ & COMPANY, P.A., CPA'S, #P96000089659

INTO

WATSKY & COMPANY, C.P.A.'S, CHARTERED which changed its name to
WATSKY, MARTINEZ & COMPANY CPA'S, P.A., a Florida entity, 604832.

File date: July 15, 2002

Corporate Specialist: Susan Payne

FILED

02 JUL 15 PM 2:16

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF MERGER

MARTINEZ & COMPANY, P.A., CPA's

MERGING INTO

WATSKY & COMPANY, CPA's, CHARTERED

The following Articles of Merger are hereby filed with the office of the Secretary of State of Florida, pursuant to the provisions of Section 607.1105, Florida Statutes:

ARTICLE I - PARTIES TO THE MERGER

The parties to these Articles of Merger are **MARTINEZ & COMPANY, P.A., CPA's**, a corporation organized under the laws of the State of Florida, pursuant to Articles of Incorporation filed effective October 1, 1999, bearing charter number P99000089659 (hereinafter referred to as "Martinez"); and **WATSKY & COMPANY, CPA's, CHARTERED**, a professional services corporation organized under the laws of the State of Florida, pursuant to Articles of Incorporation filed effective December 1, 1973, as subsequently amended, bearing charter number 604832 (hereinafter referred to as "Watsky").

ARTICLE II - SURVIVING CORPORATION

These Articles of Merger contemplate that Martinez shall be merged into Watsky so that, as of the effective date of this merger, Watsky shall be deemed to be the surviving corporation. The effect on the assets and liabilities of each of the parties to this merger shall be as set forth in Section 607.1106, Florida Statutes.

ARTICLE III - EFFECTIVE DATE

The effective date of this merger shall be the date that these Articles of Merger are filed with the Secretary of State.

ARTICLE IV - PLAN OF MERGER

Prior to the effective date of the merger, **JORGE L. MARTINEZ, C.P.A.** was the sole shareholder of Martinez, and **HAROLD S. WATSKY, C.P.A.** was the sole shareholder of Watsky. Upon filing of these Articles of Merger, the following shall be deemed to have occurred:

1. The separate corporate existence of Martinez shall cease;
2. All assets and liabilities of Martinez shall be deemed to be assets and liabilities of Watsky;
3. The Articles of Incorporation of Watsky shall be amended as of the effective date by deleting Article I in its entirety, and by substituting the following in lieu thereof:

“ARTICLE I - NAME OF CORPORATION

The name of this Corporation shall be **WATSKY,
MARTINEZ & COMPANY CPA’s, P.A.**”

4. The Articles of Incorporation of Watsky shall be further amended as of the effective date by deleting Article VI in its entirety, and by substituting the following in lieu thereof:

“ARTICLE VI

The street address of the principal office of the corporation in the State of Florida shall be 777 E. Highway 436, Altamonte Springs, FL 32701-4872, and its mailing address shall be the same. The shareholders may from time to time move the principal office to any other address in Florida, and may establish branch offices in such other places as may be designated by the shareholders.”

5. All of the shares of stock of Martinez which were issued and outstanding prior to the merger shall be canceled, and **JORGE L. MARTINEZ, C.P.A.** shall receive, in exchange therefore, a total of two hundred fifty (250) shares of stock in Watsky as a result of the merger. In addition, **JORGE L. MARTINEZ, C.P.A.** shall purchase an additional two hundred fifty shares (250) of stock in Watsky directly from **HAROLD S. WATSKY, C.P.A.** which will increase the total number of shares held by **JORGE L. MARTINEZ, C.P.A.** to five hundred (500) shares of stock.

6. Shares of stock of Watsky held by any shareholder prior to the merger shall not be canceled and shall represent one share of stock in the surviving corporation immediately after the merger. In addition, **HAROLD S. WATSKY, C.P.A.** shall sell two hundred fifty (250) shares of stock in Watsky to **JORGE L. MARTINEZ, C.P.A.** This sale of stock shall reduce the total number of shares held by **HAROLD S. WATSKY, C.P.A.**, to five hundred (500) shares of stock.

7. No property other than shares of stock in the surviving corporation shall be issued to the shareholders of either Watsky or Martinez as a result of this merger;

8. Immediately upon the effective date of the merger, the officers of the surviving corporation shall be:

JORGE L. MARTINEZ, C.P.A. - President/Treasurer

HAROLD S. WATSKY, C.P.A. - Vice-President/Secretary

9. Immediately upon the effective date of the merger, the resident agent of the surviving corporation, and the address where such resident agent may be served, shall be:

JORGE L. MARTINEZ, C.P.A.
777 E. Highway 436
Altamonte Springs, FL 32701-4872

10. The shareholders representing one hundred percent (100%) of the issued and outstanding shares of stock in both Martinez and Watsky have approved this merger and have executed these Articles of Merger. Therefore, the provisions of Section 607.1320, Florida Statutes, are not applicable to this transaction, as there are no dissenting shareholders to exercise the rights granted to them under those Statutes.

ARTICLE V - APPROVAL OF SHAREHOLDERS

These Articles of Merger have been executed and have been approved in writing by the holders of one hundred percent (100%) of the issued and outstanding shares of stock of Watsky. Shareholder approval for this merger was obtained on 1-07, 2002.

These Articles of Merger have been executed and have been approved in writing by the holders of one hundred percent (100%) of the issued and outstanding shares of stock of Martinez. Shareholder approval for this merger was obtained on 1-07, 2002.

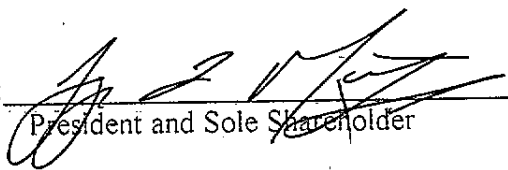
The shareholders of each of these corporations have waived the requirement that these Articles of Merger not be filed until at least 30 days have elapsed from the date the Articles of merger were first mailed to each of the shareholders.

IN WITNESS WHEREOF, the undersigned have executed these Articles of merger on behalf of each of the parties to this merger this 7 day of JAN, 2002.

**WATSKY & COMPANY, CPA's,
CHARTERED**

MARTINEZ & COMPANY, P.A., CPA's

By: 
President and Sole Shareholder

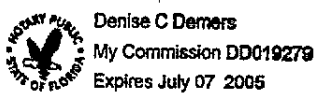
By: 
President and Sole Shareholder

STATE OF FLORIDA)
COUNTY OF SEMINOLE)

BEFORE ME, the undersigned authority, personally appeared **JORGE L. MARTINEZ**, known to me to be the President and sole shareholder of **MARTINEZ & COMPANY, P.A., CPA'S**, one of the corporations described above, and he acknowledged before me that he executed said instrument for the uses and purposes set forth therein and that he was duly authorized to do so. The person executing this instrument on behalf of said corporation is personally known to me or was identified by me as follows: _____

WITNESS my hand and official seal in the County and State last aforesaid this 7th day of January, 2002.

Denise C. Demers
Notary Public
My Commission Expires:

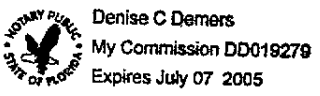


STATE OF FLORIDA)
COUNTY OF SEMINOLE)

BEFORE ME, the undersigned authority, personally appeared **HAROLD S. WATSKY**, known to me to be the President and sole shareholder of **WATSKY & COMPANY, C.P.A.'S, CHARTERED**, one of the corporations described above, and he acknowledged before me that he executed said instrument for the uses and purposes set forth therein and that he was duly authorized to do so. The person executing this instrument on behalf of said corporation is personally known to me or was identified by me as follows: _____

WITNESS my hand and official seal in the County and State last aforesaid this 7th day of January, 2002.

Denise C. Demers
Notary Public
My Commission Expires:



CERTIFICATE OF DESIGNATION

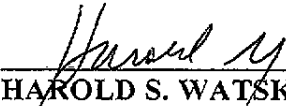
REGISTERED AGENT/REGISTERED OFFICE

Pursuant to the provisions of section 607.0501, Florida Statutes, the undersigned corporation, organized under the laws of the State of Florida, submits the following statement in designating the registered office/registered agent, in the State of Florida.

1. The name of the corporation is: **WATSKY, MARTINEZ & COMPANY CPA's, P.A.**
2. The name and address of the registered agent and office is:

JORGE L. MARTINEZ, C.P.A.
777 E. Highway 436
Altamonte Springs, FL 32701-4872

Date: Jan 7, 02


HAROLD S. WATSKY, C.P.A.
Vice-President/Secretary

ACCEPTANCE

HAVING BEEN NAMED AS REGISTERED AGENT AND TO ACCEPT SERVICE OF PROCESS FOR THE ABOVE STATED CORPORATION AT THE PLACE DESIGNATED IN THIS CERTIFICATE, I HEREBY ACCEPT THE APPOINTMENT AS REGISTERED AGENT AND AGREE TO ACT IN THIS CAPACITY. I FURTHER AGREE TO COMPLY WITH THE PROVISIONS OF ALL STATUTES RELATING TO THE PROPER AND COMPLETE PERFORMANCE OF MY DUTIES, AND I AM FAMILIAR WITH AND ACCEPT THE OBLIGATIONS OF MY POSITION AS REGISTERED AGENT.

Date: 1-07-2002


JORGE L. MARTINEZ, C.P.A.