

L04000086318

(Requestor's Name)

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(City/State/Zip/Phone #)

PICK-UP WAIT MAIL

(Business Entity Name)

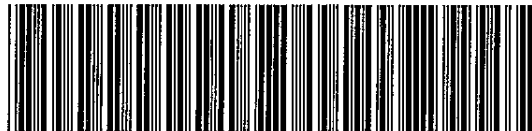
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FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

EFFECTIVE DATE
01/01/05

Sp



Robin H. Doxey
Juris Doctorate in Law
Master of Laws in Taxation
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December 17, 2004

Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

SENT VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED

7004 0150 0000 6999 8945

Re: Merger of Sand Castles Estate Homes, Inc. and Sand Castles Estate Homes, LLC

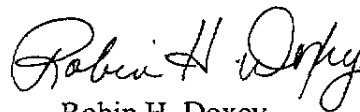
Dear Sir/Madam:

Enclosed is the Articles of Merger along with a copy of the approved Plan of Merger for the above-referenced entities, together with check # 7201 in the amount of \$60, representing your filing fee.

Please acknowledge receipt of the within document by stamping the duplicate copy of this cover letter and returning to me in the prepaid envelope provided. If there is any further action required to dissolve this Corporation, please contact me at the information provided above.

Please feel free to contact me if you have any questions.

Very truly yours,


Robin H. Doxey

RHD
Enclosure
cc: Richard Spieth (w/o encls.)

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ARTICLES (CERTIFICATE) OF MERGER

The following Articles (Certificate) of Merger (referred hereafter as the "Articles of Merger") are being submitted in accordance with Section 607.1109 and 608.4382 of the Florida Statutes.

FIRST: The exact name, street address of its principal office, jurisdiction, and entity type for the merging party ("Merging Corporation") is as follows:

<u>Name and Street Address</u>	<u>Jurisdiction</u>	<u>Entity Type</u>
Sand Castles Estate Homes, Inc. 2187 Trade Center Way #3 Naples, Florida 34109	Florida	Corporation

Florida Document/Registration Number: P00044305
FEI Number: 81-0550049

SECOND: The exact name, street address of its principal office, jurisdiction, and entity type of the surviving party ("Surviving Limited Liability Company") is as follows:

<u>Name and Street Address</u>	<u>Jurisdiction</u>	<u>Entity Type</u>
Sand Castles Estate Homes, LLC 2187 Trade Center Way #3 Naples, Florida 34109	Florida	Limited Liability Company

Florida Document/Registration Number: L04000086318
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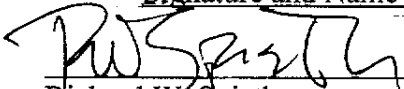
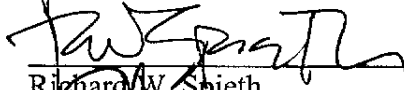
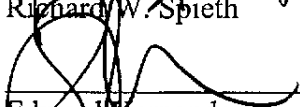

THIRD: The attached Plan of Merger meets the requirements of Section 607.1108 and 608.4382 of the Florida Statutes, and was approved in accordance with Section 607.1103 and Section 608.4381 by written consent on the 13th day of December, 2004. The Plan was executed under the authority of the Board of Directors on December 13, 2004 by the President of the Merging Corporation and by the Manager of the Surviving Limited Liability Company.

FOURTH: The attached Plan of Merger was approved by the Merging Corporation and the Surviving Limited Liability Company who are parties to the merger in accordance Chapters 607 and 608 of the Florida Statutes.

FIFTH: The merger shall become effective as of: January 1, 2005

EFFECTIVE DATE
01/01/05

SIXTH: SIGNATURE(S) FOR EACH PARTY:

<u>Name of Entity</u>	<u>Signature and Name of Officer</u>	<u>Title or Position</u>
Sand Castles Estate Homes, Inc.	 Richard W. Spieth	President
Sand Castles Estate Homes, LLC	 Richard W. Spieth	Manager
	 Edward Hernandez	Manager
	 Bill Shaner	Manager

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**PLAN OF MERGER
AND
REORGANIZATION**

The following Plan of Merger and Reorganization (the "Plan"), which was adopted and approved by each party to the Plan in accordance with Sections 607.1107 and 608.4381 is being submitted in accordance with Section 607.1108 of the Florida Statutes. In addition the Plan is in accordance with Section 368 of the Internal Revenue Code of 1986, as amended (the "Code").

FIRST: The exact name and jurisdiction of the merging party (the "Merging Corporation") is as follows:

<u>Name and Street Address</u>	<u>Jurisdiction</u>	<u>Entity Type</u>
Sand Castles Estate Homes, Inc. 2187 Trade Center Way #3 Naples, Florida 34109	Florida	Corporation

Florida Document/Registration Number: P00044305
FEI Number: 81-0550049

SECOND: The exact name and jurisdiction of the surviving party ("Surviving Limited Liability Company") is as follows:

<u>Name and Street Address</u>	<u>Jurisdiction</u>	<u>Entity Type</u>
Sand Castles Estate Homes, LLC 2187 Trade Center Way #3 Naples, Florida 34109	Florida	Limited Liability Company

Florida Document/Registration Number: L04000086318
FEI Number: 81-0550049

THIRD: Terms, Conditions and Statements in compliance with Chapter 607 and 608 of the Florida Statutes and Section 368(a)(1)(F) of the Code.

A. The effective date of the merger is to take place on or before January 1, 2005 (the "Effective Date").

B. The Merging Corporation and the Surviving Limited Liability Company shall be a single entity known as SAND CASTLES ESTATE HOMES, LLC.

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C. The Merging Corporation shall cease to exist following the Effective Date of the merger.

D. The Merging Corporation and the Surviving Limited Liability Company shall be treated the same for federal income tax purposes and therefore the Surviving Limited Liability Company shall use the same tax identification number as the Merging Corporation.

E. The corporate enterprise shall continue uninterrupted and is therefore a mere change of corporate vehicles for federal income tax purposes. In addition, the entire value of the proprietary interest in the Merging Corporation is to be preserved in the reorganization and within the Surviving Limited Liability Company.

F. The purpose of the merger, in part, is to protect the business assets from the owner's creditors and to allow for the continued management structure in that there is a higher protection against the creditors of the owners afforded under state law in a limited liability company structure. As such, the transaction and acts contemplated in this Plan are an ordinary and necessary incident of the conduct of the business.

G. The Surviving Limited Liability Company shall possess all the rights, privileges, powers, causes of action, and interest of the Merging Corporation; and all property, real and personal, and all debts due on whatever account, and every other interest belonging to or due to the Merging Corporation, shall be vested in the Surviving Limited Liability Company without further act or deed.

H. The Surviving Limited Liability Company shall be responsible and liable for all of the debts, liabilities and obligations of the Merging Corporation; and all existing or pending claims, actions or proceedings by or against the Merging Corporation may be prosecuted to judgment as if the merger had not taken place, or the Surviving Limited Liability Company may be substituted in the place of the Merging Corporation, and neither the rights of creditors nor any liens upon the property of the Merging Corporation shall be impaired by the merger.

I. With respect to each entity, the aggregate amount of net assets of the Merging Corporation that was available to support and pay distributions before the merger, shall continue to be available for the payment of distributions by the Surviving Limited Liability Company, except to the extent that all or a portion of those net assets may be transferred to the stated capital of the Surviving Limited Liability Company.

J. The cost or other basis of all property transferred incident to this Plan shall be the cost and basis as held by the Merging Corporation.

FOURTH: Conversion of Ownership Interests.

The manner and basis of converting the interests, shares, obligations or other securities of each merged party into the interests, shares, obligations or other securities of the survivor, in whole or in part, into cash or other property are intended to comply with Section 368(a)(1)(F) of the Code and specifically is as follows:

A. All of the Shareholders of the Merging Corporation and the Members of the Surviving Limited Liability Company and the outstanding percentage of ownership percentage interests issued are identical. At and after the Effective Date, all of the previously issued and outstanding shares of common stock of the Merging Corporation that were issued and outstanding immediately prior to the Effective Date shall be automatically surrendered and canceled.

B. Upon the surrender and cancellation of the Merging Corporation's outstanding stock certificates, the Surviving Limited Liability Company shall issue membership certificates representing ownership of the Surviving Limited Liability Company to the Member in identical interests as owned prior to the merger/reorganization. No money or distributions or other dispositions shall be received or given under this Plan.

C. The Merging Corporation and the Surviving Limited Liability Company hereby acknowledge that the transfer of ownership interests are to be treated as if the Surviving Limited Liability Company received the assets and liabilities of the Merging Corporation in exchange for its membership units in a non-recognition event under Section 1032(a) of the Code.

D. In addition, the Merging Corporation and the Surviving Limited Liability Company hereby acknowledge that subsequent to the transfer of assets for the ownership interests in the Surviving Limited Liability Company the Merging Corporation shall thereafter issue the membership units of the Surviving Limited Liability Company to its Shareholders in exchange for the Shareholder's stock certificates in the Merging Corporation in a non-recognition event under Section 354(a)(1) of the Code.

FIFTH: The name(s) and address(es) of the manager(s) are as follows:

RICHARD SPIETH
2187 Trade Center Way #3
Naples, Florida 34109

EDWARD HERNANDEZ
2187 Trade Center Way #3
Naples, Florida 34109

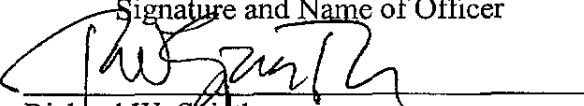
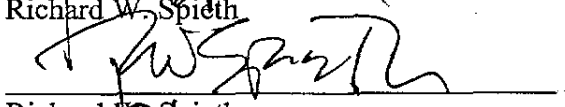
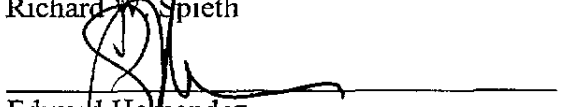
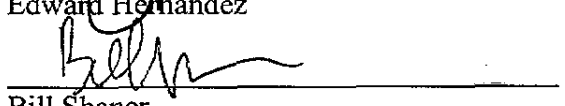
BILL SHANER
2187 Trade Center Way #3
Naples, Florida 34109

SIXTH: SIGNATURE(S) FOR EACH PARTY:

Under penalties of perjury, we declare that we consent to the above Plan of Merger and Reorganization of the Merging Corporation and Surviving Limited Liability Company and that we have examined this Plan, and to the best of our knowledge and belief, it is true, correct, and complete.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

As an Officer of the Merging Corporation and Managers of the Surviving Limited Liability Company, we further declare that we are authorized to execute this Plan and statement on its behalf.

<u>Name of Entity</u>	<u>Signature and Name of Officer</u>	<u>Title or Position</u>
Sand Castles Estate Homes, Inc.	 Richard W. Spieth	President
Sand Castles Estate Homes, LLC	 Richard W. Spieth	Manager
	 Edward Hernandez	Manager
	 Bill Shaner	Manager

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