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**Articles of Merger
For
Florida Limited Liability Company**

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The following Articles of Merger is submitted to merge the following Florida Limited Liability Company(ies) in accordance with section 605.1025, Florida Statutes.

FIRST: The exact name, form/entity type, and jurisdiction for each merging party are as follows:

Name	Jurisdiction	Form/Entity Type
<u>MICHAEL F. JAKUSOVAS, CPA, P.L.</u>	<u>Florida</u>	<u>LLC</u> LD6000001650
<u>JOHN J. MERCURIO CPA LLC</u>	<u>Florida</u>	<u>LLC</u>

SECOND: The exact name, form/entity type, and jurisdiction of the surviving party are as follows:

Name	Jurisdiction	Form/Entity Type
<u>JOHN J. MERCURIO CPA LLC</u>	<u>Florida</u>	<u>LLC</u> L08000056278

THIRD: The merger was approved by each domestic merging entity that is a limited liability company in accordance with sections 605.1021-605.1026, Florida Statutes; by each other merging entity in accordance with the laws of its jurisdiction; and by each member of such limited liability company who as a result of the merger will have interest holder liability under section 605.1023 (1)(b), Florida Statutes.

Prepared by:
John E. Wickman, Esquire
Ulrich, Scarlett, Wickman & Dean, P.A.
713 S. Orange Ave., Suite 201
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Fla. Bar No. 0046884

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FOURTH: This entity exists before the merger and is a domestic filing entity, the amendment, to its public organic record is as follows:

The Articles of Organization of the surviving limited liability company shall continue to be its Articles of Organization following the effective date of the merger, except the LLC name as set forth in Article I of the Articles of Organization is hereby amended and changed as follows:

ARTICLE I

The name of the Limited Liability Company is:
MERCURIO & JAKUSOVAS, CPA'S, LLC

FIFTH: This entity agrees to pay any members with appraisal rights the amount, to which members are entitled under sections 605.1006 and 605.1061-605.1072, Florida Statutes.

SIXTH: If other than the date of filing, the delayed effective date of the merger, which cannot be prior to nor more than 90 days after the date this document is filed by the Florida Department of State: JANUARY 1, 2015

SEVENTH: Signature(s) for Each Party:

Name of Entity/Organization:

Signatures:

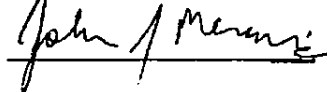
Typed or Printed
Name of Individuals:

MICHAEL F. JAKUSOVAS, CPA, P.L.



Michael F. Jakusovas

JOHN J. MERCURIO CPA LLC



John J. Mercurio

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