

P97000104875

(Requestor's Name)

(Address)

(Address)

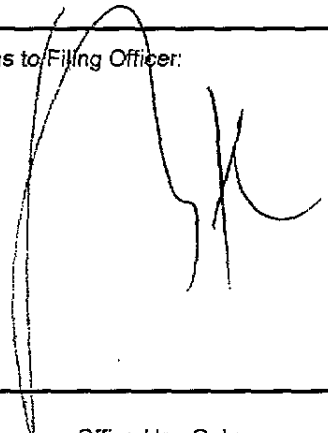
(City/State/Zip/Phone #)

PICK-UP  WAIT  MAIL

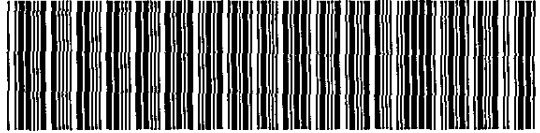
(Business Entity Name)

(Document Number)

Certified Copies \_\_\_\_\_ Certificates of Status \_\_\_\_\_

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RECEIVED  
04 DEC 20 9:14:14  
DEPARTMENT OF REVENUE  
TALLAHASSEE, FLORIDA

RECEIVED

EFFECTIVE DATE  
11/1/15

FILED  
04 DEC 20 AM 10:25  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

FILED



CORPORATION SERVICE COMPANY

EFFECTIVE DATE  
1/1/05

ACCOUNT NO. : 072100000032

REFERENCE : 095716 4351650

AUTHORIZATION : *Patricia Pigato*

COST LIMIT : \$ 227.50

FILED  
04 DEC 20 AM 10:25  
TALLAHASSEE, FLORIDA  
SECRETARY OF STATE

*262.50*

ORDER DATE : December 20, 2004

ORDER TIME : 3:49 PM

ORDER NO. : 095716-060

CUSTOMER NO: 4351650

CUSTOMER: Mr. Adam M. Jarchow  
Leboeuf Lamb Greene & Macrae  
Suite 2800  
50 North Laura Street  
Jacksonville, FL 32202-3650

*Effective 1-1-05*

ARTICLES OF MERGER

ACCOUNTING PRINCIPALS, INC.

INTO

ACCOUNTING PRINCIPALS  
ACQUISITION CORP.

PLEASE RETURN THE FOLLOWING AS PROOF OF FILING:

         CERTIFIED COPY  
XXX PLAIN STAMPED COPY

CONTACT PERSON: Susie Knight

EXAMINER'S INITIALS: \_\_\_\_\_

EFFECTIVE DATE  
1/1/05

FILED  
04 DEC 20 AM 10:25  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

**ARTICLES OF MERGER**

of

**ACCOUNTING PRINCIPALS, INC.**  
(a Florida corporation)

P02000128740

**MODIS GP, INC.**  
(a Florida corporation)

P97000104876

**ACCOUNTING PRINCIPALS, LTD.**  
(a Pennsylvania limited partnership)

B980000000115

**AMPL, INC.**  
(a California corporation)

**MANAGEMENT PRINCIPALS, INC.**  
(a Georgia corporation)

**BADENOCH AND CLARK, INC.**  
(a New York corporation)

into

P97000104875

**ACCOUNTING PRINCIPALS ACQUISITION CORP.**  
(a Florida corporation)

Pursuant to the Florida Business Corporation Act (the "Act"), Sections 607.1105, 607.1107 and 607.1109, Accounting Principals, Inc., a Florida corporation, Modis GP, Inc., a Florida corporation, Accounting Principals, Ltd., a Pennsylvania limited partnership, AMPL, Inc., a California corporation, Management Principals, Inc., a Georgia corporation, Badenoch and Clark, Inc., a New York corporation (collectively, the "Merging Entities") and Accounting Principals Acquisition Corp., a Florida corporation (the "Surviving Entity"), hereby submit these Articles of Merger.

FIRST, the exact name, street address of its principal office, jurisdiction, and entity type for each of the Merging Entities is as follows:

Name and Address	Jurisdiction and Entity Type	FEI Number	Florida Document / Registration Number
Accounting Principals, Inc. One Independent Drive Jacksonville, FL 32202	Florida corporation	010756233	P02000128740
Continued on following page			

Name and Address	Jurisdiction and Entity Type	FEI Number	Florida Document / Registration Number
Modis GP, Inc. One Independent Drive Jacksonville, FL 32202	Florida corporation	593482199	P97000104876
Accounting Principals, Ltd. One Independent Drive Jacksonville, FL 32202	Pennsylvania limited partnership	593482202	<del>N/A</del> B98000000113
AMPL, Inc. One Independent Drive Jacksonville, FL 32202	California corporation	943153543	N/A
Management Principals, Inc. One Independent Drive Jacksonville, FL 32202	Georgia corporation	582318738	N/A
Badenoch and Clark, Inc. One Independent Drive Jacksonville, FL 32202	New York corporation	593646042	N/A

SECOND, the exact name of the Surviving Entity is Accounting Principals Acquisition Corp., a Florida corporation, with its principal office at One Independent Drive, Jacksonville, FL 32202.

THIRD, the Plan of Merger, attached hereto as Exhibit A, meets the requirements of section 607.1108 of the Act, and was approved by each domestic corporation that is a party to the merger in accordance with the Act.

FOURTH, the attached Plan of Merger was approved by the other business entities that are parties to the merger in accordance with the respective laws of all applicable jurisdictions.

FIFTH, the Surviving Entity has obtained the written consent of its sole shareholder pursuant to 607.1108(5), Florida Statutes.

SIXTH, the merger is permitted under the respective laws of all applicable jurisdictions and is not prohibited by the agreement of any limited partnership that is a party to this merger.

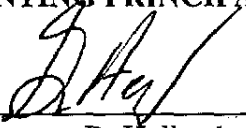
SEVENTH, the merger shall become effective at 12:00 A.M., Eastern Standard Time, on January 1, 2005.

EIGHTH, the Articles of Merger comply with and were executed in accordance with the laws of each party's applicable jurisdiction.

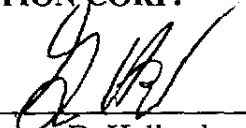
(signatures on the following page)

IN WITNESS WHEREOF, the parties hereto have caused these Articles of Merger to be executed by their duly authorized officers as of this 26<sup>th</sup> day of December, 2004.

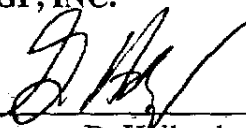
**ACCOUNTING PRINCIPALS, INC.**

By:   
Gregory D. Holland  
Vice President and Secretary

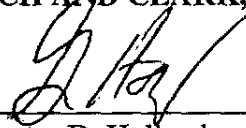
**ACCOUNTING PRINCIPALS  
ACQUISITION CORP.**

By:   
Gregory D. Holland  
Vice President and Secretary

**MODIS GP, INC.**

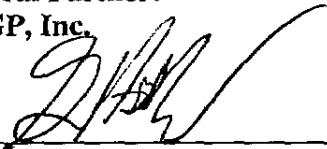
By:   
Gregory D. Holland  
Vice President and Secretary

**BADENOCH AND CLARK, INC.**

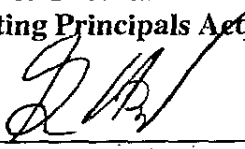
By:   
Gregory D. Holland  
Vice President and Secretary

**ACCOUNTING PRINCIPALS, LTD.**

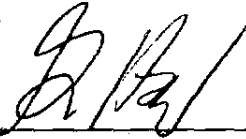
**Its General Partner:  
Modis GP, Inc.**

By:   
Gregory D. Holland  
Vice President and Secretary


**Its Limited Partner:  
Accounting Principals Acquisition Corp.**

By:   
Gregory D. Holland  
Vice President and Secretary

**AMPL, INC.**

By:   
Gregory D. Holland  
Vice President and Secretary

**MANAGEMENT PRINCIPALS, INC.**

By:   
Gregory D. Holland  
Vice President and Secretary

**Exhibit A**

**PLAN OF MERGER**  
of  
**ACCOUNTING PRINCIPALS, INC.**  
(a Florida corporation),  
**MODIS GP, INC.**  
(a Florida corporation),  
**ACCOUNTING PRINCIPALS, LTD.**  
(a Pennsylvania limited partnership),  
**AMPL, INC.**  
(a California corporation),  
**MANAGEMENT PRINCIPALS, INC.**  
(a Georgia corporation),  
**BADENOCH AND CLARK, INC.**  
(a New York corporation)  
with and into  
**ACCOUNTING PRINCIPALS ACQUISITION CORP.**  
(a Florida corporation)

THIS AGREEMENT AND PLAN OF MERGER (the "Plan of Merger" is made and entered into pursuant to the Florida Business Corporation Act (the "Act") Sections 607.1101 and 607.1107, on this 16<sup>th</sup> day of December 2004 by and between Accounting Principals, Inc., a Florida corporation, Modis GP, Inc., a Florida corporation, Accounting Principals, Ltd., a Pennsylvania limited partnership, AMPL, Inc., a California corporation, Management Principals, Inc., a Georgia corporation, Badenoch and Clark, Inc., a New York corporation (collectively, the "Merging Entities") and Accounting Principals Acquisition Corp., a Florida corporation (the "Surviving Entity"). Subject to the terms and conditions herein set forth, the Merging Entities shall be merged into Accounting Principals Acquisition Corp. on January 1, 2005 at 12:00 A.M., Eastern Standard Time (the "Effective Time"). At the Effective Time, the separate existence and organization of the Merging Entities shall cease, and Accounting Principals Acquisition Corp. shall continue its corporate existence and organization as the surviving entity under the "Accounting Principals Acquisition Corp.", and shall continue to be governed by the laws of the State of Florida.

**RECITALS**

WHEREAS, Accounting Principals, Inc. is a Florida corporation, and a wholly owned subsidiary of MPS Group, Inc.;

WHEREAS, Modis GP, Inc. is a Florida corporation, and a wholly owned subsidiary of MPS Group, Inc.;

WHEREAS, Badenoch and Clark, Inc. is a New York corporation, and a wholly owned subsidiary of MPS Group, Inc.;

WHEREAS, Accounting Principals Acquisition Corp. is a Florida corporation, and a wholly owned subsidiary of MPS Group, Inc.;

WHEREAS, Accounting Principals, Ltd. is a Pennsylvania limited partnership and its sole general partner is Modis GP, Inc, a Florida corporation, and its sole limited partner is Accounting Principals Acquisition Corp., a Florida corporation;

WHEREAS, AMPL, Inc. is a California corporation which is wholly owned by Accounting Principals, Ltd., a Pennsylvania limited partnership;

WHEREAS, Management Principals, Inc. is a Georgia corporation which is wholly owned by Accounting Principals, Ltd., a Pennsylvania limited partnership;

NOW THEREFORE, in consideration of the premises and of the mutual agreements herein contained, the parties hereto do hereby agree as follows:

#### ARTICLE I

#### NAMES OF MERGING ENTITIES

The exact name, street address of its principal office, jurisdiction, and entity type for each of the Merging Entities is as follows:

<b>Name and Address</b>	<b>Jurisdiction and Entity Type</b>	<b>Designation and number of shares outstanding</b>	<b>Class or series entitled to vote</b>
Badenoch and Clark, Inc. One Independent Drive Jacksonville, FL 32202	New York corporation	100 shares of common voting stock issued and outstanding	100 shares of common voting stock issued and outstanding and entitled to vote.
Accounting Principals, Inc. One Independent Drive Jacksonville, FL 32202	Florida corporation	100 shares of common voting stock issued and outstanding.	100 shares of common voting stock issued and outstanding and entitled to vote.
Modis GP, Inc. One Independent Drive Jacksonville, FL 32202	Florida corporation	100 shares of common voting stock issued and outstanding.	100 shares of common voting stock issued and outstanding and entitled to vote.
Continued on the following page			

Name and Address	Jurisdiction and Entity Type	Shares Authorized	Shares Issued and Outstanding
Accounting Principals, Ltd. One Independent Drive Jacksonville, FL 32202	Pennsylvania limited partnership	N/A	N/A
AMPL, Inc. One Independent Drive Jacksonville, FL 32202	California corporation	1000 shares of common voting stock issued and outstanding.	1000 shares of common voting stock issued and outstanding and entitled to vote.
Management Principals, Inc. One Independent Drive Jacksonville, FL 32202	Georgia corporation	100 shares of common voting stock issued and outstanding.	100 shares of common voting stock issued and outstanding and entitled to vote.

**ARTICLE II**

**NAME OF THE SURVIVING ENTITY**

The exact name of the Surviving Entity is Accounting Principals Acquisition Corp., a Florida corporation, with its principal office at One Independent Drive, Jacksonville, FL 32202.

**TERMS AND CONDITIONS**

**ARTICLE III**

**SHAREHOLDER APPROVAL**

This Agreement and any related matters shall be submitted to MPS Group, Inc., the sole holder of *all of the issued and outstanding capital stock of each of Accounting Principals, Inc., Badenoch and Clark, Inc., Modis GP, Inc. and Accounting Principals Acquisition Corp.* This Agreement and any related matters shall also be submitted to Modis GP, Inc., the sole general partner of Accounting Principals, Ltd. and to Accounting Principals Acquisition Corp., the sole limited partner of Accounting Principals, Ltd.

**ARTICLE IV**

**FILING ARTICLES OF MERGER;  
EFFECTIVE TIME OF THE MERGER**

Section 1. Filing Articles of Merger. If this Agreement is adopted by the sole shareholder and the general and limited partners of the Merging Entities and Accounting Principals Acquisition Corp. and this Agreement is not thereafter, and has not theretofore been, terminated



or abandoned as permitted by the provisions hereof, then Articles of Merger evidencing the transactions contemplated herein shall be filed and recorded in accordance with the Florida Act.

Section 2. Effective Time of Merger. The Merger shall be effective at 12:00 A.M., Eastern Standard Time, on January 1, 2005, or, if later, at the time and on the date at which the Articles of Merger are filed with the Florida Department of State (such date and time being herein referred to as the "Effective Time").

## ARTICLE V

### ARTICLES OF ORGANIZATION AND BYLAWS

The Articles of Incorporation and the Bylaws of Accounting Principals Acquisition Corp. in effect immediately prior to the Effective Time shall be the Articles of Incorporation and the Bylaws of the Surviving Entity, in each case until amended in accordance with applicable law.

## ARTICLE VI

### PURPOSES OF SURVIVING ENTITY

The purposes of the Surviving Entity shall be to engage in the activities identified in its Articles of Incorporation and any other activities in which a corporation organized under the Florida Act may engage.

## ARTICLE VII

### BOARD OF DIRECTORS

At the Effective Time, the Board of Directors of the Surviving Entity shall consist of those persons serving as directors of record of Accounting Principals Acquisition Corp. immediately prior to the Effective Time.

## ARTICLE VIII

### CONVERSION OF SHARES

Section 1. Conversion of Merging Entity Shares or Interests: At the Effective Time and by virtue of the Merger and without any action on the part of any of the Merging Entities or Accounting Principals Acquisitions Corp. or the shareholders or partners thereof, each share of Merging Entities stock and each unit of Merging Entities partnership interests outstanding immediately before the Effective Time shall be cancelled and shall cease to exist from and after the Effective Time. No shares of stock of Accounting Principals Acquisition Corp. or any other consideration shall be issued in exchange therefor.

Section 2. Effect on Surviving Entity Shares: The Merger shall have no effect on the shares of Accounting Principals Acquisition Corp. issued and outstanding at the Effective Time,

and the authorized capital stock of Accounting Principals Acquisition Corp. following the Effective Time shall remain the same as prior to the Effective Time, unless and until the same shall be changed in accordance with the Florida Law.

#### ARTICLE IX

#### FURTHER ASSURANCES

If at any time the Surviving Entity shall consider or be advised that any further assignments, conveyances or assurances are necessary or desirable to vest, perfect or confirm in the Surviving Entity title to any property or rights of any of the Merging Entities, or otherwise carry out the provisions hereof, the proper officers and directors of such Merging Entity as of the Effective Time, and thereafter the officers of the Surviving Entity, acting on behalf of such Merging Entity, shall execute and deliver any and all property assignments, conveyances and assurances, and do all things necessary or desirable to vest, perfect or confirm title to such property or rights in the Surviving Entity and otherwise carry out the provisions hereof.

#### ARTICLE X

#### TERMINATION

This Agreement may be terminated at any time before the Effective Time of the Merger, and whether before or after approval of this Agreement by the sole shareholder of the Merging Entities and Accounting Principals Acquisition Corp., if the Boards of Directors and Partners, as the case may be, of the Merging Entities and Accounting Principals Acquisition Corp. duly adopt resolutions abandoning this Agreement.

#### ARTICLE XI


#### GOVERNING LAW

This Agreement shall be governed by and construed in accordance with the laws of the State of Florida applicable to agreements made and entirely to be performed in such jurisdiction.


(signatures on the following page)

IN WITNESS WHEREOF, the parties hereto have caused this Plan of Merger to be executed by their duly authorized officers as of this 16<sup>th</sup> day of December, 2004.

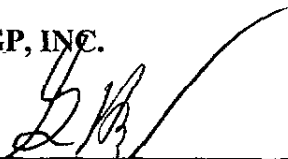
**ACCOUNTING PRINCIPALS, INC.**

By:   
Gregory D. Holland  
Vice President and Secretary

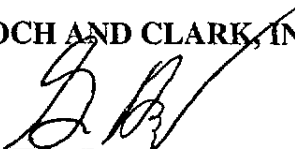
**ACCOUNTING PRINCIPALS  
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By:   
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**MODIS GP, INC.**

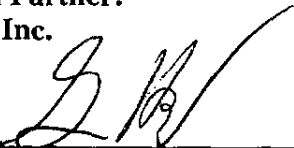
By:   
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Vice President and Secretary

**BADENOCH AND CLARK, INC.**


By:   
Gregory D. Holland  
Vice President and Secretary

**ACCOUNTING PRINCIPALS, LTD.**

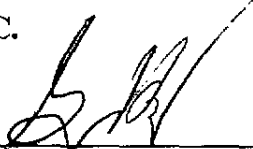
**Its General Partner:  
Modis GP, Inc.**

By:   
Gregory D. Holland  
Vice President and Secretary

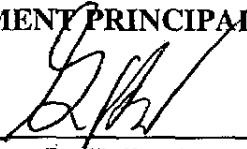
**Its Limited Partner:  
Accounting Principals Acquisition Corp.**

By:   
Gregory D. Holland  
Vice President and Secretary

**AMPL, INC.**

By:   
Gregory D. Holland  
Vice President and Secretary

**MANAGEMENT PRINCIPALS, INC.**

By:   
Gregory D. Holland  
Vice President and Secretary