

From:

P97000104875

12/23/2013 09:02

#119 P.001/006

Division of Corporations

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MERGER OR SHARE EXCHANGE  
ACCOUNTING PRINCIPALS, INC.

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From:

EFFECTIVE DATE  
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12/23/2013 09:03

#119 P.002/006

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

**ARTICLES OF MERGER**  
(Profit Corporations)

The following articles of merger are submitted in accordance with the Florida Business Corporation Act, pursuant to section 607.1105, Florida Statutes.

First: The name and jurisdiction of the surviving corporation:

<u>Name</u>	<u>Jurisdiction</u>	<u>Document Number</u> (If known/ applicable)
<u>Accounting Principals, Inc.</u>	<u>Florida</u>	<u>P97000104875</u>

Second: The name and jurisdiction of each merging corporation:

<u>Name</u>	<u>Jurisdiction</u>	<u>Document Number</u> (If known/ applicable)
<u>Garell Wong &amp; Associates, Inc.</u>	<u>Illinois</u>	<u>61377859</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

Third: The Plan of Merger is attached.

Fourth: The merger shall become effective on the date the Articles of Merger are filed with the Florida Department of State.

OR 01 / 01 / 2014 (Enter a specific date. NOTE: An effective date cannot be prior to the date of filing or more than 90 days after merger file date.)

Fifth: Adoption of Merger by surviving corporation - (COMPLETE ONLY ONE STATEMENT)

The Plan of Merger was adopted by the shareholders of the surviving corporation on \_\_\_\_\_.

The Plan of Merger was adopted by the board of directors of the surviving corporation on 12/23/2013 and shareholder approval was not required.

Sixth: Adoption of Merger by merging corporation(s) (COMPLETE ONLY ONE STATEMENT)

The Plan of Merger was adopted by the shareholders of the merging corporation(s) on 12/23/2013.

The Plan of Merger was adopted by the board of directors of the merging corporation(s) on \_\_\_\_\_ and shareholder approval was not required.

(Attach additional sheets if necessary)



**PLAN OF MERGER**  
(Merger of subsidiary corporation(s))

The following plan of merger is submitted in compliance with section 607.1104, Florida Statutes, and in accordance with the laws of any other applicable jurisdiction of incorporation.

The name and jurisdiction of the parent corporation owning at least 80 percent of the outstanding shares of each class of the subsidiary corporation:

<u>Name</u>	<u>Jurisdiction</u>
<u>Accounting Principals, Inc.</u>	<u>Florida</u>

The name and jurisdiction of each subsidiary corporation:

<u>Name</u>	<u>Jurisdiction</u>
<u>Garell Wong &amp; Associates, Inc.</u>	<u>Illinois</u>
_____	_____
_____	_____
_____	_____
_____	_____

The manner and basis of converting the shares of the subsidiary or parent into shares, obligations, or other securities of the parent or any other corporation or, in whole or in part, into cash or other property, and the manner and basis of converting rights to acquire shares of each corporation into rights to acquire shares, obligations, and other securities of the surviving or any other corporation or, in whole or in part, into cash or other property are as follows:

Attached

*(Attach additional sheets if necessary)*

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If the merger is between the parent and a subsidiary corporation and the parent is not the surviving corporation, a provision for the pro rata issuance of shares of the subsidiary to the holders of the shares of the parent corporation upon surrender of any certificates is as follows:

N/A

If applicable, shareholders of the subsidiary corporations, who, except for the applicability of section 607.1104, Florida Statutes, would be entitled to vote and who dissent from the merger pursuant to section 607.1321, Florida Statutes, may be entitled, if they comply with the provisions of chapter 607 regarding appraisal rights of dissenting shareholders, to be paid the fair value of their shares.

Other provisions relating to the merger are as follows:

N/A

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### PLAN OF MERGER

- First: ACCOUNTING PRINCIPALS, INC., a corporation organized under the laws of the State of Florida (hereinafter called "Surviving Corporation") shall merge with and assume the liabilities and obligations of the following corporation (hereinafter called "Merging Corporation"):
- Garelli Wong & Associates, Inc.                      an Illinois corporation
- Second: The effective date of the merger is January 1, 2014, at 12:02 AM.
- Third: On the effective date of the merger all of the issued and outstanding shares and membership interests of the above-referenced Merging Corporation shall be cancelled and no shares of the Surviving Corporation shall be issued in exchange thereof.
- Fourth: The Articles of Incorporation of the Surviving Corporation shall be the Articles of Incorporation of the corporation surviving the merger.
- Fifth: The bylaws of the Surviving Corporation shall be the bylaws of the corporation surviving the merger.
- Sixth: The directors and officers of the Surviving Corporation shall be the directors and officers of the corporation surviving the merger and shall serve until their successors are selected.
- Seventh: The officers of each corporation party to the merger shall be and hereby are authorized to do all acts and things necessary proper to effect merger.
- Eighth: That this plan/agreement of merger has been approved, adopted, certified, executed and acknowledged by each of the constituent corporations in accordance with Illinois and Illinois business corporation law.
- Ninth: That the executed plan/agreement of merger is on file at an office of the Surviving Corporation and the address is 10151 Deerwood Park Boulevard, Bldg. 200, Suite 400, Jacksonville, FL 32256.
- Tenth: That a copy of the plan/agreement of merger will be furnished by the Surviving Corporation, on request and without cost, to any stockholder of any constituent corporation.