

From:

Division of Corporations

12/23/2013 09:02

#119 P.001/006

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Florida Department of State
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**MERGER OR SHARE EXCHANGE
ACCOUNTING PRINCIPALS, INC.**

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#119 P.002/006

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(Attach additional sheets if necessary)

#119 P.003/006

Diane Howell, VP Taxes

From:

12/23/2013 09:03

#119 P.005/006

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

From:

12/23/2013 09:03

#119 P.006/006

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.