

Florida Department of State Division of Corporations Electronic Filing Cover Sheet

Note: Please print this page and use it as a cover sheet. Type the fax audit number (shown below) on the top and bottom of all pages of the document.

(((H13000279735 3)))



Note: DO NOT hit the REFRESH/RELOAD button on your browser from this page. Doing so will generate another cover sheet.

To:

Division of Corporations

Fax Number

From:

Account Name

: BLUMBERG/EXCELSIOR CORPORATE SEE

Account Number : 075350000353

: (800)221-2972

Phone Fax Number

: (888) 692-9256

**Enter the email address for this business entity to be used for fut annual report mailings. Enter only one email address please. **

Email Address:

MERGER OR SHARE EXCHANGE ACCOUNTING PRINCIPALS, INC.

Certificate of Status	0
Certified Copy	0
Page Count	01
Estimated Charge	\$70.00

Electronic Filing Menu Corporate Filing Menu

Help

From:



12/23/2013 09:03

#119 P.002/006

FILED

2013 DEC 23 AM 11: 39

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 sur	viving corporation:	
Name	<u>Jurisdiction</u>	Document Number (If known/ applicable)
Accounting Principals, Inc.	Florida	P97000104875
Second: The name and jurisdiction of each	merging corporation:	
Name	Jurisdiction	Document Number (If known/ applicable)
Garelli Wong & Associates, Inc.	Illinois	61377859
Third: The Plan of Merger is attached.		
Fourth: The merger shall become effective Department of State.	on the date the Articles of Merg	er are filed with the Florida
OR 01 / 01 /2014 (Enter a specific than 90 days a	o date. NOTE: An effective date canno fler merger file date.)	t be prior to the date of filing or more
Fifth: Adoption of Merger by <u>surviving</u> control of Merger was adopted by the shared b		
The Plan of Merger was adopted by the boa 12/23/2013 and shareholder	rd of directors of the surviving co	orporation on
Sixth: Adoption of Merger by merging con The Plan of Merger was adopted by the share		
The Plan of Merger was adopted by the boa		

(Attach additional sheets if necessary)

Name of Corporation	Signature of an Officer or Director	Typed or Printed Name of Individual & Titl
Accounting Principals, Inc.	Dan Hour	Diana R. Karabelas, Asst. Secretary
Garelli Wong & Associates, Inc.	(Dan Hours	Diane Howell, VP Taxes
,—,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	·	
•		
**************************************	77374	
		

Seventh: SIGNATURES FOR EACH CORPORATION

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:

Jurisdiction
Florida
Jurisdiction
Illinois

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)

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

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.