12.6.2007

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COVER LETTER

TO:	Amendment Section Division of Corporations						
SUBJECT: Acres of America, Inc.							
	(Name of Surviving Corporation)						
The e	nclosed Articles of Merger and fee are s	ubmitted for filing.					
Please	e return all correspondence concerning the	ais matter to following:					
Linda	a McDavid						
	(Contact Person)						
Acre	s of America, Inc.						
	(Firm/Company)						
P.O.	Box 357845						
	(Address)						
Gain	esville, FL 32635 (City/State and Zip Code)						
For fu	orther information concerning this matter	, please call:					
Linda	a McDavid	At (352) 334-1976					
	(Name of Contact Person)	(Area Code & Daytime Telephone Number)					
	Certified copy (optional) \$8.75 (Please sen	d an additional copy of your document if a certified copy is requested)					
	STREET ADDRESS:	MAILING ADDRESS:					
	Amendment Section	Amendment Section					
	Division of Corporations	Division of Corporations					
	Clifton Building	P.O. Box 6327					
	2661 Executive Center Circle Tallahassee, Florida 32301	Tallahassee, Florida 32314					

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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	ne <u>surviving</u> corporation:	1 - 08/DA
Name	<u>Jurisdiction</u>	Document Number (If known/ applicable)
Acres of America, Inc.	Florida	482469
Second: The name and jurisdiction o	f each merging corporation:	
Name	<u>Jurisdiction</u>	Document Number (If known/ applicable)
Spring Landing Associates, Inc.	Florida	588639
Third: The Plan of Merger is attache	d.	
Fourth : The merger shall become eff Department of State.	ective on the date the Articles	of Merger are filed with the Florida
	specific date. NOTE: An effective d days after merger file date.)	late cannot be prior to the date of filing or more
Fifth: Adoption of Merger by surviv The Plan of Merger was adopted by the		
The Plan of Merger was adopted by the 11/29/2007 and share	ne board of directors of the sur- holder approval was not require	
Sixth: Adoption of Merger by mergi The Plan of Merger was adopted by the		
The Plan of Merger was adopted by the 11/29/2007 and sharely	ne board of directors of the men molder approval was not require	~

(Attach additional sheets if necessary)

Seventh: SIGNATURES FOR EACH CORPORATION

Name of Corporation	Signature of an Officer or Director	Typed or Printed Name of Individual & Title
Acres of America, Inc. Spring Landing Associates, Inc.	Denninder Denninder	Dennis G. Lee President Dennis G. Lee President
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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:

Name	<u>Jurisdiction</u>
Micanopy Media, Inc.	Florida
The name and jurisdiction of each <u>subsidiary</u> corporation:	
Name	<u>Jurisdiction</u>
Acres of America, Inc.	Florida
Spring Landing Associates, Inc.	Florida
	

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:

The name of the surviving corporation is Acres of America, Inc.
The name of the merging corporation is Spring Landing Associates, Inc.

Both corporations are subsidiaries of the same parent corporation and are identically owned and controlled. Spring Landing Associates, Inc. is merging into Acres of America, Inc., the surviving corporation.

The outstanding shares of Spring Landing Associates, Inc. have been surrendered by the shareholders and will be retired. The outstanding shares of Acres of America, Inc. (the surviving corporation) and the outstanding shares of Micanopy Media, Inc. (the parent corporation) are not affected by the merger.

(Attach additional sheets if necessary)

Ja/

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:

None

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