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**CERTIFICATE OF MERGER**

Pursuant to the provisions of Section 620.2108 of the Florida Revised Uniform Partnership Act of 2005 (the "Act"), the undersigned limited partnerships hereby deliver this Certificate of Merger for the purposes of merging SME CAPITAL LIMITED PARTNERSHIP, a Florida limited partnership ("SME Capital"), into SME CHILDREN LIMITED PARTNERSHIP, a Florida limited partnership ("SME Children").

1. The name and form of each constituent organization to the Merger are: SME CHILDREN LIMITED PARTNERSHIP, a Florida limited partnership, and SME CAPITAL LIMITED PARTNERSHIP, a Florida limited partnership.
2. The name and form of the surviving organization are: SME CHILDREN LIMITED PARTNERSHIP, a Florida limited partnership.
3. The merger shall become effective upon the filing of this Certificate of Merger.
4. The merger was approved by SME Children and SME Capital in accordance with the applicable provisions of the Act.

SME Children:

SME CHILDREN LIMITED PARTNERSHIP,  
a Florida limited partnership

By: ESRICK ENTERPRISES II, INC.,  
a Florida corporation, its sole general partner

By:  1/4/2010  
Steven M. Esrick, President Date

SME Capital:

SME CAPITAL LIMITED PARTNERSHIP,  
a Florida limited partnership

By: ESRICK ENTERPRISES II, INC.,  
a Florida corporation, its sole general partner

By:  1/4/2010  
Steven M. Esrick, President Date

FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATION  
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Exhibit A

PLAN OF MERGER

This PLAN OF MERGER (this "Plan") is hereby adopted by SME CHILDREN LIMITED PARTNERSHIP, a Florida limited partnership ("SME Children"), and SME CAPITAL LIMITED PARTNERSHIP, a Florida limited partnership ("SME CAPITAL"), for the purpose of merging SME Capital into SME Children pursuant to Section 620.2106 of the Florida Revised Uniform Limited Partnership Act of 2005 (the "Act"). SME Children is sometimes referred to herein as the "Surviving Partnership".

1. Terms and Conditions of the Merger. At the Effective Time (as defined herein), SME Capital will be merged with and into SME Children pursuant to and in accordance with the provisions of Section 620.2106 of the Act, in a transaction intended to qualify as an "assets over" form of merger for Federal income tax purposes, with SME Children being treated as the "continuing" partnership, as those terms are defined in 26 CFR § 1.708-1(c) (the "Merger").
2. Parties to the Merger. The name and form of each constituent organization to the Merger are: SME CHILDREN LIMITED PARTNERSHIP, a Florida limited partnership, and SME CAPITAL LIMITED PARTNERSHIP, a Florida limited partnership.
3. Surviving Entity. The name and form of the surviving organization are SME CHILDREN LIMITED PARTNERSHIP, a Florida limited partnership.
4. Treatment of Partnership Interests. Each partnership interest Unit of SME Children issued and outstanding immediately prior to the Effective Time will be unaffected by the Merger and will remain issued and outstanding following the Merger. Each partnership interest Unit of SME Capital issued and outstanding immediately prior to the Effective Time will, by virtue of the Merger and without any action on behalf of any party to this Plan, be converted into .5047 partnership interest Units of SME Children, as adjusted.
5. Certificate of Limited Partnership; Partnership Agreement. The Certificate of Limited Partnership and Partnership Agreement of SME Children, as in effect immediately prior to the Effective Time, shall be the Certificate of Limited Partnership and Partnership Agreement of Surviving Partnership until amended.
6. Effective Time. The Merger shall be effective when the Certificate of Merger is filed with the Florida Department of State (the "Effective Time").

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