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EFFECTIVE DATE

6/1/05

05 MAY 31 PM 3:00
FBI
SECRETARY OF STATE
DIVISION OF CORPORATIONS

Merge
List

THE STUART FIRM, P.A.

ATTORNEY AT LAW

PLAZA WEST BUILDING

415 N. MCKINLEY ST., SUITE 280-C

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LITTLE ROCK, ARKANSAS 72203

ATTORNEY

JASON A. STUART*

*ALSO ADMITTED IN TEXAS

May 27, 2005

Via: Federal Express

Tracking No. 7900 3635 8609

Ms. Brenda Tadlock
Florida Dept. of State – Div. of Corp.
409 E. Gaines St.
Tallahassee, FL 32399

5/31/05

Re: Filings for Jonesboro Acoustical Tile, Inc. & The Acoustical Group, LLC

Dear Ms. Tadlock:

I trust you had a wonderful and relaxing three (3) day weekend. I hate to ruin your day back from a holiday with more work, but I was told by one of your employees that you are the expert when it comes to complex and somewhat complex transactions and that I should send this matter to your attention. Accordingly, please find enclosed the following items:

- Application by a Foreign Corporation to Transact Business in Florida along with a check in the amount of \$87.50 to cover the Filing Fee, Certificate of Status Fee & Certified Copy Fee.
- Application for Registration of a Fictitious Name along with a check in the amount of \$80.00 to cover the Filing Fee and Certified Copy Fee.
- Articles of Merger for Jonesboro Acoustical Tile, Inc., a foreign corporation, and The Acoustical Group, LLC, a domestic limited liability company, along with a check in the amount of \$60 to cover the filing fee (\$35 for the corporation plus \$25 for the LLC).

All documents are being sent together as they are all ancillary to a related transaction with common ownership. The hope is that the use of a single individual at the Florida Division of Corporations will eliminate any confusion or questions which may arise with respect to any one (1) particular document.

I am outside corporate legal counsel for all parties to the enclosed documents. The summary of the transaction is as follows. The two entities are Jonesboro Acoustical Tile, Inc. ("JATT") (an Arkansas corporation) and The Acoustical Group, LLC ("TAG") (a Florida LLC).

JATI is filing its foreign corporation application to transact business in Florida. Then, JATI is filing its fictitious name registration. Finally, JATI is acquiring TAG as evidenced by the Articles of Merger with JATI remaining as the surviving entity.

I anticipate some confusion with respect to the Application by a Foreign Corporation to Transact Business in Florida. The anticipated confusion surrounds the fact that the Certificate of Good Standing and Certified Articles of Incorporation and Amended and Restate Articles of Incorporation for JATI make reference to The Acoustical Group, Inc. This reference to this new entity is explained by JATI's Amended and Restated Articles of Incorporation and the fact that the Arkansas Secretary of State's computer system will not print certificates for entities having Amended and Restated Articles of Incorporation with delayed effective dates. Thus, while JATI's name in Arkansas does not legally change until June 3, 2005, when the Arkansas Secretary of State enters Amended and Restated Articles, which effect a name change, into their computer system, the system immediately changes the name for certificate purposes.

Since JATI is contemporaneously changing (effective June 3, 2005) its legal entity name here in Arkansas to "The Acoustical Group, Inc.," I am unsure of how to notify the State of Florida of this name change with respect to JATI's registration to do business in Florida. Although I briefly looked, I did not find a form on the Florida website, which would accomplish the notification. In light of the fact that all relevant documents, including JATI's Amended and Restated Articles of Incorporation filed with the Arkansas Secretary of State, have been enclosed herewith, an ideal solution would be if you could simply accommodate this name change during your processing of the enclosed documents. If JATI is registered to transact business in Florida under its new corporate name, The Acoustical Group, Inc., it would eliminate the need for the fictitious name registration and the corresponding need to periodically renew the fictitious name registration. Any help in regard to the foregoing would be much appreciated.

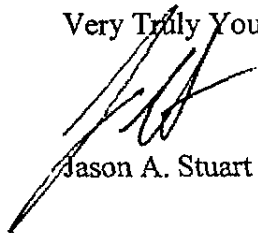
One final area, which may cause an issue, is any difference between the filing date and the stated effective date of the transactional documents. As I now understand it, the Florida Department of State Division of Corporations is massively backlogged, thus any stated effective date in a merger or other document runs the risk of falling before the actual filing date. I am unsure as to how to correct this potential issue and was hoping Florida had some administrative method for resolving this conflict, since the uncertainty of a filing date effectively prevents an entity from stating a delayed effective date. If the effective date stated in the enclosed Articles of Merger does in fact fall before the actual filing date thereby creating a problem for the Florida Dept. of State, please advise of a solution other than re-executing documents and delaying the merger. Having new documents signed or the parties to the transaction delay the merger would be nearly impossible. Any chance these documents could be filed today, May 31, 2005? Filing the documents today would assuredly eliminate this potential problem.

I apologize for my state's computer system still being in the dark ages and any confusion created by the names on the certified certificates. Any assistance you can lend in making sure this transaction is handled smoothly and properly would be greatly appreciated. In fact, I would welcome a call from either you or one of your well qualified staff to answer any questions which may arise.

Ms. Brenda Tadlock
May 27, 2005
Page 3 of 3

I have enclosed a self-addressed, stamped envelope for your convenience in the return of the requested certified and/or file-stamped copies of the aforesaid documents. Thank you very much in advance for your diligent handling of the enclosed documents. Although I know you and your staff are not told it often enough, I would like you to know that your behind the scene efforts to keep business in the State of Florida running smoothly are greatly appreciated.

Very Truly Yours,

A handwritten signature in black ink, appearing to be 'JAS', written over the printed name 'Jason A. Stuart'.

JAS/mmi

Enclosures

**ARTICLES OF MERGER FOR
JONESBORO ACOUSTICAL TILE, INC.
AND
THE ACOUSTICAL GROUP, LLC**

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
MAY 31 PM 3:00

EFFECTIVE DATE

6/1/05

Pursuant to the provisions of Florida Statutes §§608.438 *et seq.*, Arkansas Code Annotated §§4-26-1001 *et seq.* and Arkansas Code Annotated §§4-27-1101 *et seq.*, as applicable, the undersigned Arkansas corporation and undersigned Florida limited liability company adopt the following articles of merger for the purpose of merging into a single surviving corporation:

- 1.0 Entity Names, States & ID Numbers.** The names of the undersigned corporations and the state under the laws of which each is organized are as follows:

<u>Name</u>	<u>Fed. Tax ID #</u>	<u>FL Doc/Reg. #</u>	<u>State of Incorp./Org.</u>
Jonesboro Acoustical Tile, Inc.	71-0453521	FC5000003518	Arkansas
The Acoustical Group, LLC	71-0799306	L04000033427	Florida

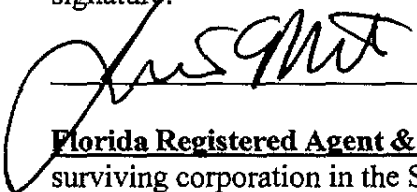
- 2.0 Surviving Entity & Principal Office.** The name of the surviving entity is **Jonesboro Acoustical Tile, Inc.**, and such surviving entity shall be a corporation existing and governed under the laws of the State of Arkansas. The street address of the surviving corporation's principal office is:

Jonesboro Acoustical Tile, Inc.
2215 Grant Ave.
Jonesboro, AR 72402

- 3.0 Arkansas Registered Agent & Office Address.** The registered agent and office address of the surviving corporation in the State of Arkansas is:

Mr. Justin Miles
2215 Grant Ave.
Jonesboro, AR 72402

By his/her following signature, the registered agent acknowledges and accepts appointment as the registered agent for this Corporation and hereby provides a specimen of his/her signature.



- 4.0 Florida Registered Agent & Office Address.** The registered agent and office address of the surviving corporation in the State of Florida is:

Mr. Reggie Miles
106 Rose Lane
Panama City Beach, FL 32413

By his/her following signature, the registered agent acknowledges and accepts appointment as the registered agent for this Corporation and hereby provides a specimen of his/her signature:

Reggie Miles

- 5.0 **Surviving Entity's Florida Document/Registration Number.** The Florida Document/Registration Number for the surviving corporation is not yet issued; however it will be issued upon the contemporaneous filing with the Florida Department of State, Division of Corporations, of the surviving corporation's Application for Authorization to Transact Business in Florida.
- 6.0 **Merger Permitted.** The respective laws of all applicable states and jurisdictions under which each of the aforementioned entities are incorporated or organized and all applicable articles of organization, articles of incorporation, operating agreements, and bylaws permit the merger.
- 7.0 **Plan of Merger.** The Plan of Merger is incorporated herein by reference, attached hereto and marked as "Exhibit A" and meets the requirements of Florida Statute §608.438, Ark. Code Ann. §§4-26-1001 *et seq.* and Ark. Code Ann. §§4-27-1101 *et seq.*, as applicable.
- 8.0 **Shareholder Approval.** The Plan of Merger required shareholder and member approval from both of the undersigned entities. Accordingly, as to each of the undersigned entities, the designation, number of outstanding shares, and number of votes entitled to be cast by each voting group entitled to vote separately on the plan as to each entity are as follows:

<u>Entity Name</u>	<u>Outstanding Shares</u>	<u>Designation</u>	<u>Shares Entitled to Vote</u>
Jonesboro Acoustical Tile, Inc.	91	Common	91
The Acoustical Group, LLC	100% Interest	Full Membership	100% Interest

- 7.0 **Voting Results.** As to each of the undersigned entities, the total number of shares or percentage of ownership interest voted for and against the Plan of Merger by each voting group entitled to vote separately on the Plan of Merger or the total number of undisputed votes cast for the Plan of Merger separately by each voting group, respectively, and, as to each class entitled to vote thereon as a class, the number of shares of such class which voted for and against the Plan of Merger, respectively, are as follows:

<u>Entity Name</u>	<u>Shares Entitled to Vote</u>	<u>Designation</u>	<u>For</u>	<u>Against</u>
Jonesboro Acoustical Tile, Inc.	91	Common	91	0
The Acoustical Group, LLC	100% Interest	Full Membership	100%	0

- 8.0 **Plan Approval.** The number of votes cast in favor of the Plan of Merger by each voting group was sufficient for approval by that voting group with respect to each of the undersigned entities and the respective laws of each applicable jurisdiction.

- 9.0 **Appointment of Florida Secretary of State.** The surviving corporation hereby appoints the Florida Secretary of State as its agent for substitute service of process pursuant to Chapter 48 of the Florida Statutes in any proceeding to enforce any obligation or rights of any dissenting members of The Acoustical Group, LLC.
- 10.0 **Effective Date.** The effective date and time of the transaction contemplated by the Plan of Merger and these Articles of Merger shall be 12:00:00 a.m. on the 1st day of June 2005.
- 11.0 **Articles of Merger Compliance.** These Articles of Merger comply with and were executed in accordance with the laws and regulations of all applicable jurisdictions.
- 12.0 **Documents on File.** Executed copies of these Articles of Merger, Plan of Merger and the Merger Agreement are on file at the offices of the Surviving Corporation, Jonesboro Acoustical Tile, Inc., 2215 Grant Ave., Jonesboro, AR 72402 and will be provided free of charge to all shareholders of the undersigned entities upon receipt by the Surviving Corporation of a written request therefor.

IN WITNESS WHEREOF, the undersigned entities have caused their respective entity name to be subscribed by the authorized officer set forth below, who hereby verifies that the statements contained in the foregoing Articles of Merger are true and correct to the best of his or her knowledge and belief, and duly attested by the secretary or manager of the entity on this 26th day of May, 2005.

Jonesboro Acoustical Tile, Inc.

By: Reggie Miles
Reggie Miles, President

Attested to By: Justin Miles
Justin Miles, Secretary

The Acoustical Group, LLC

By: Reggie Miles
Reggie Miles, Sole Member

Attested to By: Reggie Miles
Reggie Miles, Manager

EXHIBITS

**PLAN OF MERGER BETWEEN
JONESBORO ACOUSTICAL TILE, INC.
AND
THE ACOUSTICAL GROUP, LLC**

This Plan of Merger ("Plan of Merger") is made and entered into on this 26th day of May 2005 by **Jonesboro Acoustical Tile, Inc.**, a corporation duly formed and existing under the laws of the State of Arkansas ("JATI") and **The Acoustical Group, LLC**, a corporation duly formed and existing under the laws of the State of Arkansas, ("TAG") (collectively, "Constituent Parties").

WITNESSETH:

WHEREAS, the Constituent Parties have entered into a certain merger agreement ("Merger Agreement") providing for certain representations, warranties and agreements in connection with the transactions contemplated therein; and

WHEREAS, the Boards of Directors of the Constituent Parties deem it advisable and in the best interests of the Constituent Parties and in the best interests of the shareholders of the Constituent Parties that TAG be merged with and into JATI pursuant to that certain Merger Agreement and this Plan of Merger between the Constituent Parties ("Merger").

NOW, THEREFORE, for and in consideration of the premises, the mutual promises herein contained and contained in the Merger Agreement between the Constituent Parties, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Constituent Parties hereby agree as follows:

**Article 1.0
The Corporations**

- 1.01 JATI was incorporated and currently exists pursuant to the laws of the State of Arkansas on the 15th day of January 1974.
- 1.02 JATI is authorized to issue an aggregate of One Thousand (1,000) shares of Common Stock, No Par Value ("JATI Common Stock").
- 1.03 As of the date hereof, an aggregate of Ninety-One (91) shares of JATI Common Stock are outstanding.
- 1.04 As of the date hereof no warrants to purchase shares of JATI Common Stock ("JATI Warrants") are outstanding.
- 1.05 TAG was organized and currently exists pursuant to the laws of the State of Florida on the 26th day of April 2004.

EXHIBIT A

- 1.06 TAG is authorized to issue a 100% ownership interest in itself ("TAG Common Stock").
- 1.07 As of the date hereof, an aggregate of 100% of the ownership interest in TAG has been issued to its sole member, Reggie Miles.
- 1.08 As of the date hereof, no warrants to purchase TAG Common Stock ("TAG Warrants") are outstanding.

Article 2.0
The Merger

- 2.01 This Plan of Merger shall be submitted to the shareholders of the Constituent Parties as provided in the Merger Agreement. If adopted and approved by the requisite vote of the shareholders of the Constituent Parties, and if all of the conditions precedent to the consummation of the Merger specified in the Merger Agreement shall have been satisfied or duly waived by the party entitled to satisfaction thereof, then, unless terminated as provided therein, this Plan of Merger along with all other documentation required under the laws of the State of Arkansas and State of Florida shall be filed with the Arkansas Secretary of State and Florida Department of State, respectively. After such filing, the Merger shall become effective at 12:00:00 a.m. on the 1st day of June, 2005 ("Effective Time").
- 2.02 At the Effective Time of the Merger, TAG shall be merged into JATI and the separate existence of TAG shall thereupon cease. JATI shall be the surviving corporation ("Surviving Corporation") in the Merger and the separate corporate existence, with all the purposes, objects, rights, privileges, powers, immunities and franchises, of a public as well as a private nature, of each of the merging corporations continuing thereunder unaffected and unimpaired by the Merger and being thereafter existing and being governed by the laws of the State of Arkansas.
- 2.03 The Surviving Corporation shall succeed to, have and assume all of the contracts, rights, privileges, powers, immunities and franchises, of a public as well as a private nature, of TAG, all of the properties and assets of TAG and all of the debts, choses in action and other interests due or belonging to TAG and shall be subject to, and responsible for, all of the debts, duties, liabilities and obligations of TAG with the effect set forth in Chapter 608, Florida Statutes, and the Arkansas Business Corporation Act codified at Ark. Code Ann. § 4-26-101 *et seq.* and at Ark. Code Ann. § 4-27-101 *et seq.*, as applicable.
- 2.04 If, at any time after the Effective Time of the Merger, the Surviving Corporation shall consider or be advised that any deeds, bills of sale, assignments, assurances or any other actions or things are necessary or desirable to vest, perfect or confirm of record or otherwise in the Surviving Corporation its right, title or interest in, to or under any of the rights, properties or assets of TAG acquired or to be acquired by the Surviving Corporation as a result of, or in connection with, the Merger or to otherwise carry out this Merger Agreement, the officers and directors of the Surviving Corporation shall be authorized to execute and deliver, in the name and on behalf of the Constituent Parties or otherwise, all such deeds,

bills of sale, assignments and assurances and to take and do, in the name and on behalf of the Constituent Parties or otherwise, all such other actions and things as may be necessary or desirable to vest, perfect or confirm any and all right, title and interest in, to and under such rights, properties or assets in the Surviving Corporation or to otherwise carry out this Merger Agreement.

Article 3.0
Articles of Incorporation, By-Laws, and
Directors and Officers of the Surviving Corporation

- 3.01 The Articles of Incorporation of JATI in effect immediately prior to the Effective Time of the Merger shall be the Articles of Incorporation of the Surviving Corporation unless and until amended as provided by law and such Articles of Incorporation.
- 3.02 The By-Laws of JATI in effect immediately prior to the Effective Time of the Merger shall be the By-Laws of the Surviving Corporation unless and until amended or repealed as provided by law, the Articles of Incorporation of the Surviving Corporation and the By-Laws of the Surviving Corporation.
- 3.03 The directors of the Surviving Corporation be those directors of JATI duly elected and appointed prior to the Effective Time of the Merger until their successors shall have been elected, qualified and duly appointed or until otherwise provided by law, the Articles of Incorporation of the Surviving Corporation and the By-laws of the Surviving Corporation.

Article 4.0
Manner and Basis of Converting Shares & Securities of
The Constituent Parties

- 4.01 Conversion of Securities.
 - (a.) On the Effective Date, by virtue of the Merger and without any action on the part of the JATI, the TAG, the Surviving Corporation or the holder of any of the following securities:
 - (i) One Hundred Percent (100%) of the ownership interest of the TAG, which is issued and outstanding immediately prior to the Effective Date (other than any ownership interest in TAG held by any holder who becomes entitled to payment of the fair value for the ownership interest in TAG under applicable law if applicable law provides for such payment in connection with the Merger ("Dissenting Shares")), shall be canceled and extinguished and be converted into and become a right to receive Fifty-Nine (59) shares of the Surviving Corporation for One Hundred Percent (100%) of the interest held by TAG's shareholder. The Surviving Corporation shall not be obligated to issue fractional shares of common stock Surviving Corporation in connection with the Merger. Each shareholder entitled to a fractional share of Surviving

Corporation's common stock shall instead be paid in cash an amount equal to that fraction multiplied by the closing price per share. The closing price per share shall be determined by dividing the total liquidated value of each share of JATI then outstanding and all cash consideration paid by JATI to TAG by the total number of JATI's issued and outstanding common shares outstanding (Liquidated Value of All Currently Outstanding Shares of JATI's Common Stock + Total Amount of Cash Paid to TAG ÷ All Currently Outstanding Shares of JATI's Common Stock). ("Merger Consideration")

- (ii) Each share of JATI's common stock, which is issued and outstanding immediately prior to the Effective Date, shall, by virtue of the Merger and without any action on the part of the holders thereof, remain outstanding following consummation of the Merger.
- (b) Holders of Dissenting Shares shall not be entitled to vote or exercise any other rights of a shareholder except the right to receive payment for their Common Shares and such other rights as are specifically given to such holders pursuant to the laws and regulations of the State of Florida and State of Arkansas including, *inter alia*, 608.4384, Florida Statutes, and the Arkansas Business Corporation Act codified at Ark. Code Ann. §§4-26-1001 *et seq.* and Ark. Code Ann. §§4-27-1301 *et seq.*, as applicable.
- (c) Notwithstanding any other provision of this Article to the contrary, shares of the TAG with respect to which a proper demand has been made in accordance with the laws of the State of Arkansas and State of Florida (collectively "Corporations Law") shall not be converted into the right to receive JATI's Shares in the Merger, unless:
 - (i) Such shares shall not become "dissenting shares" pursuant to the Corporations Law; or
 - (ii) The holder thereof shall have lost his status as a "dissenting shareholder" pursuant to the Corporations Law. Within two (2) business days of the date TAG's shareholders approve the Merger, TAG shall send, to its shareholders entitled thereto, a notice relating to dissenters' rights, which complies with all applicable laws and regulations.

4.02 Debt and Equity Options. Surviving Corporation shall assume all of TAG's outstanding obligations with respect to any options to purchase TAG's debt or equity.

4.03 Exchange of Certificates for Merger Consideration.

- (a.) From and after the Effective Date, a fiduciary to be designated by JATI and TAG shall act as exchange agent ("Exchange Agent") in effecting the exchange of the Merger Consideration for certificates, which, prior to the Effective Date, represented Common Shares entitled to payment pursuant to this Article ("Certificates"). On or

before the Effective Date, JATI shall deposit with the Exchange Agent the Merger Consideration in trust for the benefit of the holders of Certificates. Upon the surrender of each such Certificate and the issuance and delivery by the Exchange Agent of the Merger Consideration in exchange therefor, such Certificates shall forthwith be canceled. Until so surrendered and exchanged, each such Certificate shall represent solely the right to receive the Merger Consideration multiplied by the number of Common Shares represented by such Certificate. Upon the surrender and exchange of such an outstanding Certificate, the holder shall receive the Merger Consideration. If any Merger Consideration is to be paid to a name other than the name in which the Certificate surrendered in exchange therefor is registered, it shall be a condition precedent to such payment or exchange that the person requesting such payment or exchange shall establish such person's right to receive such payment or exchange to the satisfaction of Exchange Agent, pay to the Exchange Agent any transfer or other taxes required by reason of such payment, or such person shall establish to the satisfaction of the Exchange Agent that such tax has been paid or is not applicable, and further purchase, at the requesting person's sole expense, a double indemnity bond (calculated on the higher of the value of the requested exchange or payment or the taxes owed as a result of the requested payment) in favor of Exchange Agent or post, pledge or hypothecate other such collateral as the Exchange Agent may require to provide adequate protection to Exchange Agent in the event it is later established that the requesting person was not so entitled to such payment or exchange or that the taxes required by reason of such payment were not so paid.

- (b.) Six (6) months after the Effective Date, Exchange Agent shall return to the Surviving Corporation all Merger Consideration in its possession relating to the transactions described in this Agreement and the Exchange Agent's duties shall thereupon terminate. Thereafter, each holder of a Certificate may surrender such Certificate to the Surviving Corporation and (subject to applicable abandoned property, escheat and other similar laws and the procedures otherwise followed by the Exchange Agent for the exchange of other such shares) receive in exchange therefor the Merger Consideration, but shall have no greater rights against the Surviving Corporation than may be accorded to general creditors of the Surviving Corporation.
- (c.) Promptly after the Effective Date, the Exchange Agent shall mail to each Certificate holder of record, who is entitled to receive the Merger Consideration, a form of letter of transmittal and instructions for use in surrendering such Certificates and receiving the Merger Consideration therefor.
- (d.) After the Effective Date, there shall be no transfers on the stock transfer books of the Surviving Corporation of any Certificates. If, after the Effective Date, Certificates are presented to the Surviving Corporation or the Exchange Agent, they shall be canceled and exchanged for the Merger Consideration, as provided in this Article, subject to applicable law in the case of Dissenting Shares.

- 4.04 Special Definitions. For the purposes of this Plan of Merger, the term "Shareholder" shall also include, without limitation, any member or other person or entity owning any equity interest in TAG. For purposes of this Plan of Merger and when used in the context of or with respect to TAG, the term "common shares," "stock" or "shares" shall mean and include, without limitation, a One Hundred Percent (100%) ownership interest in TAG. For purposes of this Plan of Merger and when used in the context of or with respect to TAG, the term "Articles of Incorporation" shall include, without limitation, Articles of Organization and the term "Bylaws" shall include, without limitation, Operating Agreements.

Article 5.0
Termination & Amendment

- 5.01 Notwithstanding the approval of this Plan of Merger by the directors and shareholders of the Constituent Parties, this Plan of Merger shall terminate forthwith in the event the Merger Agreement between the Constituent Parties is terminated as provided for therein.
- 5.02 This Plan of Merger may be amended by the parties hereto at any time before or after approval hereof by the shareholders of either of the Constituent Parties, but, after any such approval, no amendment shall be made which would have a material adverse effect on the shareholders of either Constituent Corporation without the further approval or ratification of the affected shareholders of both Constituent Parties. This Merger Agreement may not be amended except by an instrument in writing signed on behalf of each of the parties hereto. Without limiting the foregoing, the parties hereto acknowledge and agree that any modification of the manner or basis of converting the TAG Common Stock, TAG Preferred Stock, if any, and outstanding TAG Warrants, if any, for either the TAG Common Stock or TAG Preferred Stock of into JATI Common Stock shall require further approval of the Boards of Directors and Shareholders of the Constituent Parties.

IN WITNESS WHEREOF, the undersigned entities have caused their respective entity name to be subscribed by the authorized officer set forth below, who hereby verifies that the foregoing Plan of Merger was adopted and approved by each party to the merger in accordance with all relevant statutes of the applicable jurisdictions and the statements contained in the foregoing Plan of Merger are true and correct to the best of his or her knowledge and belief, and duly attested by the secretary or manager of the entity on this 26th day of May, 2005.

Jonesboro Acoustical Tile, Inc.

By: Reggie Miles
Reggie Miles, President

Attested to By: Justin Miles
Justin Miles, Secretary

The Acoustical Group, LLC

By: Reggie Miles
Reggie Miles, Sole Member

Attested to By: Reggie Miles
Reggie Miles, Manager