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MERGER OR SHARE EXCHANGE
IGAF POLARIS WORLDWIDE, LIMITED, INC.

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November 30, 2011

FLORIDA DEPARTMENT OF STATE

Division of Corporations

IGAF POLARIS WORLDWIDE, LIMITED, INC.

3235 SATELLITE BOULEVARD

BUILDING 400, SUITE 300

DULUTH, GA 30096

SUBJECT: IGAF POLARIS WORLDWIDE, LIMITED, INC.

REF: F11000004342

We received your electronically transmitted document. However, the document has not been filed. Please make the following corrections and refile the complete document, including the electronic filing cover sheet.

THE MERGING CORPORATION MUST BE REINSTITATED BEFORE THE MERGER CAN TAKE PLACE. IN ADDITION TO THAT, THE PLAN ITSELF MUST BE REDONE SINCE THE EXISTING WORDING IS NOT APPLICABLE. THE SURVIVING CORPORATION SHOULD ONLY AND ALWAYS BE REFERRED TO AS IGAF POLARIS WORLDWIDE LIMITED, INC., THE ONLY NAME IT EVER EXISTED IN FLORIDA AS. ARTICLE VII, SECTION 7.05 NEEDS TO BE ELIMINATED. THESE PROBLEMS HAVE ARISEN SINCE THE SURVIVOR WAS QUALIFIED BEFORE THE MERGER. ALSO PLEASE REMOVE REFERENCE TO THE BYLAWS BEING ATTACHED AND RETAIN THE BYLAWS.

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

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Karen Gibson
Document Specialist Supervisor

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**STATE OF FLORIDA
ARTICLES OF MERGER OF
DOMESTIC NON-PROFIT CORPORATION
INTO A FOREIGN NON-PROFIT CORPORATION**

Pursuant to Sections 617.1105 and 617.1107 of the Florida Statutes, the undersigned hereby submit the following Articles of Merger ("Articles of Merger"):

FIRST: The name of the surviving corporation is IGAF Polaris Worldwide, Limited, Inc., formerly known as The International Group of Accounting Firms, Limited; a Delaware non-profit corporation ("Surviving Corporation").

SECOND: The name of the merging corporation is International Affiliation of Independent Accounting Firms, Inc., a Florida non-profit corporation that is registered in Florida to do business as Polaris International ("Merging Corporation").

THIRD: The Agreement and Plan of Merger, attached hereto as Exhibit A, meets the requirements of Section 617.1101 of the Florida Statutes and was approved by Surviving Corporation and the Merging Corporation in accordance with Chapter 617 of the Florida Statutes.

FOURTH: The merger shall become effective upon filing.

FIFTH: The Surviving Corporation has no members entitled to vote on the Agreement and Plan of Merger. The Agreement and Plan of Merger was adopted by the Board of Directors of the Surviving Corporation on May 28, 2011. The number of directors in office of the Surviving Corporation was six (6). The vote for the Agreement and Plan of Merger was as follows:

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Votes FOR the Agreement and Plan of Merger: 6
Votes AGAINST the Agreement and Plan of Merger: 0

SIXTH: The Merging Corporation has no members entitled to vote on the Agreement and Plan of Merger. The Agreement and Plan of Merger was adopted by the Board of Directors of the Merging Corporation on May 28, 2011. The number of directors in office of the Merging Corporation was ten (10). The vote for the Agreement and Plan of Merger was as follows:

Votes FOR the Agreement and Plan of Merger: 10
Votes AGAINST the Agreement and Plan of Merger: 0

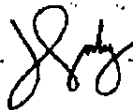
[Signature page follows]

IN WITNESS WHEREOF, the undersigned have caused these Articles of Merger to be signed, on this day, the 6th day of September, 2011.

INTERNATIONAL AFFILIATION OF
INDEPENDENT ACCOUNTING FIRMS,
INC.,

a Florida non-profit corporation that is
registered in Florida to do business as
Polaris International

By: _____



Name: Julio Gabay
Title: Executive Director

IGAF POLARIS WORLDWIDE, LIMITED,
INC., formerly known as
THE INTERNATIONAL GROUP OF
ACCOUNTING FIRMS, LIMITED, a
Delaware corporation

By: _____



Name: Kevin Mead
Title: Chief Executive Officer

EXHIBIT A

(Agreement and Plan of Merger)

AGREEMENT AND PLAN OF MERGER

by and between

The International Group of Accounting Firms, Limited

and

International Affiliation of Independent Accounting Firms, Inc.

d/b/a Polaris International,

Dated as of May 18th, 2011

AGREEMENT AND PLAN OF MERGER

AGREEMENT AND PLAN OF MERGER (this "Plan"), dated as of May 18th, 2011, by and between The International Group of Accounting Firms, Limited, a Delaware non-profit corporation ("IGAF World"), and International Affiliation of Independent Accounting Firms, Inc., a Florida non-profit corporation that is registered in Florida to do business as Polaris International ("Polaris").

RECITALS

WHEREAS, the respective Boards of Directors of each of IGAF World and Polaris have determined that it is in the best interests of IGAF and Polaris if Polaris merges with and into IGAF World (the "Merger"), with IGAF World being the surviving corporation of the Merger (sometimes referred to herein as, the "Surviving Corporation"), upon and subject to the terms of this Plan and pursuant to the provisions of the Delaware General Corporation Law ("DGCL") and the Florida Business Corporation Act ("FBCA");

WHEREAS, IGAF World's members currently are the following entities: The International Group of Accounting Firms, a Missouri not for profit corporation; The International Group of Accounting Firms, Limited—Latin American & the Caribbean, a Delaware non-stock corporation; IGAF (Asia Pacific) Limited, a British Virgin Islands corporation; and IGAF Worldwide Europe Limited, a company limited by guarantee and registration in the United Kingdom (collectively, the "IGAF Regions");

WHEREAS, acting upon the determination of the IGAF World Board of Directors, the respective Board of Directors of each of the IGAF Regions has recommended approval of the Merger to their respective, constituent members;

WHEREAS, the constituent members of each of the IGAF Regions (the "Independent Member Firms"), acting upon the recommendation of their respective Board of Directors, have approved the Merger and have duly authorized a representative, who is also a board member of IGAF World, to vote in favor of the Merger in accordance with each entities' charter documents;

WHEREAS, each of the IGAF Regions, acting upon the directive of their respective, constituent members, have approved the Merger by voting in favor of the Merger in accordance with IGAF World's charter documents;

WHEREAS, upon the consummation of the Merger, each Independent Member Firm that is in good standing, as of the Effective Date, shall immediately thereupon become a member in good standing in IGAF World;

WHEREAS, the constituent members of Polaris, acting upon the determination and recommendation of its Board of Directors, have approved by the requisite majority the Merger, by voting in favor of the Merger in accordance with Polaris' charter documents;

WHEREAS, simultaneously upon the consummation of the Merger, each member of Polaris that is in good standing, as of the Effective Date, shall (i) surrender its membership interest in Polaris; (ii) immediately thereupon become an Independent Member Firm in IGAF

World; and (iii) immediately thereupon become an Independent Member Firm in good standing in each of the IGAF Regions which geographically coincides with its location; and

WHEREAS, upon the effectuation of the Merger, the Surviving Corporation shall change its name to "IGAF Polaris Worldwide, Limited".

NOW, THEREFORE, in consideration of the mutual promises, covenants and conditions set forth herein, the parties agree as follows:

ARTICLE I. THE MERGER; EFFECTIVE DATE

Section 1.01 The Merger. Subject to the terms and conditions of this Plan and the DGCL and the FBCA, IGAF World and Polaris shall consummate the Merger in which (i) Polaris shall be merged with and into IGAF World, and the separate corporate existence of Polaris shall thereupon cease; (ii) IGAF World shall be the successor in the Merger and shall continue to be governed by the DGCL under the name "IGAF Polaris Worldwide, Limited"; and (iii) the separate corporate existence of IGAF World, with all its rights, privileges, immunities, powers and franchises, shall continue unaffected by the Merger and all assets, debts, liabilities and duties of Polaris shall become the assets, debts, liabilities and duties of the Surviving Corporation. The Merger shall have the effects set forth in the DGCL and the FBCA.

Section 1.02 Effective Date. Subject to the terms and conditions of this Plan and in the event this Plan is adopted by the respective Boards of Directors of IGAF World and Polaris, the Plan shall become effective as of the date that (i) the appropriate Certificate of Merger (the "Certificate of Merger") is filed and recorded with the Delaware Secretary of State and (ii) the appropriate Articles of Merger ("Articles of Merger") is filed and recorded with the Florida Department of State Division of Corporations, with the effective date being the later date on which the Certificate of Merger is or the Articles of Merger are recorded (the "Effective Date").

ARTICLE II. CERTIFICATE OF INCORPORATION AND BYLAWS OF THE SURVIVING CORPORATION

Section 2.01 Certificate of Incorporation. As of the Effective Date, the Certificate of Incorporation of IGAF World will be the Certificate of Incorporation of the Surviving Corporation until thereafter amended in accordance with the DGCL.

Section 2.02 Bylaws. As of the Effective Date, the Amended and Revised Bylaws, as set forth in Exhibit A, shall be the bylaws of the Surviving Corporation ("Bylaws") until thereafter amended as therein provided and in accordance with the DGCL, IGAF World's Certificate of Incorporation and the Bylaws.

**ARTICLE III.
DIRECTORS AND OFFICERS OF THE SURVIVING CORPORATION**

Section 3.01 Directors. The directors of IGAF World shall be, from and after the Effective Date, the directors as set forth on Exhibit B, all of whom shall hold their directorships until their successors have been elected and qualified.

Section 3.02 Officers. The officers of IGAF World shall be, from and after the Effective Date, the officers as set forth on Exhibit C, all of whom shall hold their offices until their successors are duly appointed.

**ARTICLE IV.
CANCELLATION AND CONVERSION OF
MEMBERSHIP**

Section 4.01 Cancellation and Conversion of Polaris Membership. As of the Effective Date, by virtue of the Merger and without any action on the part of IGAF World or Polaris:

(i) Each Polaris membership shall be surrendered, canceled and subject to conversion in the manner set forth in Section 4.01(iii) below;

(ii) The status of each IGAF Region's membership in IGAF World shall not be altered or converted in any manner, but each such membership issued prior to the Effective Date shall continue to represent the membership of each of the IGAF Regions within IGAF World; and

(iii) Each Polaris membership shall be converted into a membership as an Independent Member Firm (a) in IGAF World and (b) within each of the various IGAF Regions, which membership shall coincide and be aligned with the geographic location of the former Polaris member in relation to each of the respective IGAF Regions' locations.

**ARTICLE V.
REPRESENTATIONS AND WARRANTIES OF IGAF WORLD**

IGAF World hereby represents and warrants to Polaris that:

Section 5.01 Corporate Organization and Qualification. IGAF World (i) is a non-profit corporation duly organized, validly existing and in good standing under the State of Delaware, and (ii) has all requisite power and authority to own its properties and to carry on its business as it is now being conducted.

Section 5.02 Authority Relative to this Plan. IGAF World has the requisite corporate power and authority to execute and deliver this Plan and to consummate the transactions contemplated hereby, subject to membership approval as described in Section 7.01 hereof. This Plan and the consummation by IGAF World of the transactions contemplated hereby have been duly and validly authorized by its Board of Directors, and no other corporate proceedings on the

part of IGAF World, other than those described in Section 7.01 hereof, are necessary to authorize this Plan or to consummate the transactions contemplated hereby.

Section 5.03 Tax Exempt Status. IGAF World is a 501(c)(6) tax exempt organization under the Internal Revenue Code, as amended. IGAF World has filed its annual exempt organization return for the 2007, 2008 and 2009 tax years, respectively. IGAF World has filed any other tax form applicable to its operations, including but not limited to, Form 990-T for the above-referenced tax years.

Section 5.04 Taxes. IGAF World has paid any and all taxes due and owing for the 2007, 2008, and 2009 tax years, respectively, including, but not limited to, employment taxes and any and all taxes on unrelated income as set forth in the appropriate Form 990-T.

ARTICLE VI. REPRESENTATIONS AND WARRANTIES OF POLARIS

Polaris represents and warrants to IGAF World that:

Section 6.01 Corporate Organization and Qualification. Polaris (i) is a non-profit corporation duly organized, validly existing and in good standing under the laws of the State of Florida, and (ii) has all requisite power and authority to own its properties and to carry on its business as it is now being conducted.

Section 6.02 Authority Relative to this Plan. Polaris has the requisite corporate power and authority to execute and deliver this Plan and to consummate the transactions contemplated hereby, subject to membership approval as described in Section 7.02 hereof. This Plan and the consummation by Polaris of the transactions contemplated hereby have been duly and validly authorized by its Board of Directors; and no other corporate proceedings on the part of Polaris, other than those described in Section 7.02 hereof, are necessary to authorize this Plan or to consummate the transactions contemplated hereby.

Section 6.03 Consents and Approvals; No Violation. Neither the execution and delivery of this Plan by Polaris nor the consummation by Polaris of the transactions contemplated hereby will (a) conflict with or result in any breach of any provision of its charter documents; (b) require of Polaris any consent, approval, authorization or permit of, or filing with or notification to, any governmental or regulatory authority, except the filing of the Certificate of Merger pursuant to the DGCL and the Articles of Merger pursuant to FBCA; (c) result in a violation or breach of, or constitute a default under any of the terms, conditions or provisions of any note, license, agreement, lease or other instrument or obligation by which Polaris is or may be bound, except for such violations, breaches and defaults as to which requisite waivers or consents have been obtained; or (d) violate any order, writ, injunction, decree, statute, rule or regulation applicable to Polaris.

Section 6.04 Tax Exempt Status. Polaris is a 501(c)(6) tax exempt organization under the Internal Revenue Code, as amended. Polaris has filed its annual exempt organization return for the 2007, 2008, and 2009 tax years, respectively. Polaris has filed any other tax form

applicable to its operations, including, but not limited to, Form 990-T for the above-referenced tax years.

Section 6.05 Taxes. Polaris has paid any and all taxes due and owing for the 2007, 2008, and 2009 tax years, respectively, including, but not limited to, employment taxes and any and all taxes on unrelated income as set forth in the appropriate Form 990-T.

ARTICLE VII. ADDITIONAL COVENANTS AND AGREEMENTS

Section 7.01 IGAF World Membership Approval. IGAF World has submitted this Plan and the transactions contemplated hereby as follows:

- i. the respective Board of Directors of each of the IGAF Regions has considered the merits of the Merger and has recommended that the Merger be approved and adopted by the Independent Member Firms of the respective IGAF Regions;
- ii. the Independent Member Firms of the IGAF Regions, acting upon the recommendation of the respective IGAF Regions' Board of Directors, have considered the merits of the Merger, approved the Merger, and duly appointed a representative of each such entity, who is also a board member of IGAF World, to approve the Merger; and
- iii. each of the IGAF Regions, through its duly authorized representative, have approved the Merger and adopted this Plan at a special meeting (or unanimous written consent) of the IGAF World members; and
- iv. the IGAF World Board of Directors, acting upon the due approval of the Merger and adoption of this Plan by the IGAF Regions, have authorized and empowered the appropriate officers to execute and deliver this Plan, and to take all necessary steps to further effectuate the Merger in accordance with this Plan.

Section 7.02 Polaris Membership Approval. Polaris shall submit or has submitted this Plan and the transactions contemplated hereby to its various members for either their approval or rejection and has obtained membership approval of the Merger.

Section 7.03 Adoption of Amended and Revised Bylaws. On or prior to the Effective Date, the Board of Directors of IGAF World shall have adopted the Amended and Revised Bylaws, as set forth in Exhibit A as of the Effective Date in accordance with IGAF World's charter documents.

Section 7.04 IGAF World Membership for IGAF Regions' Members. On or before the Effective Date, the Board of Directors of IGAF World shall authorize and approve all necessary actions to allow each Independent Member Firm of the IGAF Regions that is in good standing as of the Effective Date to become an Independent Member Firm in good standing of IGAF World as of the Effective Date.

Section 7.05 Surviving Corporation's New Name. Within the Certificate of Merger and the Articles of Merger, the parties shall state that upon the effectuation of the Merger, the Surviving Corporation's name shall be "IGAF Polaris Worldwide, Limited".

Section 7.06 Transfer of Assets. After the Effective Date, Polaris shall assign all of its assets to and register said assets in the name of the Surviving Corporation, including, but not limited to, all real property, chattel property, intellectual property, cash, fixtures, inventory, accounts receivable, and membership dues.

Section 7.07 Transition Period. The parties hereto agree that, after the Effective Date but no later than ninety (90) days after the Merger, the IGAF World Board of Directors shall finalize a transition plan, which outlines, among other things, personnel decisions, operational procedures, accounting practices, branding strategies, computer/technology conversion timelines, and administrative oversight responsibilities.

Section 7.08 Public Announcement. After the Effective Date, the parties hereto agree to release a joint press statement, announcing the Merger and any other information about the Merger as mutually agreed upon by the parties hereto.

ARTICLE VIII. MISCELLANEOUS AND GENERAL

Section 8.01 Counterparts. This Plan may be executed in two (2) counterparts, each such counterpart being deemed to be an original instrument, and each such counterpart shall together constitute the same agreement.

Section 8.02 Governing Law. This Plan shall be governed by the laws of the State of Delaware, without regard to its conflicts of law principles.

Section 8.03 Expenses. Except as expressly provided herein, IGAF World and Polaris shall each pay all of the costs and expenses associated with each party's preparation and negotiation of this Plan.

Section 8.04 Further Assurances. After the Effective Date, the parties hereto agree to take whatever steps are necessary to effectuate this Merger, including but not limited to, the execution of certain documents and instruments and the delivery thereof, as well as the performance of certain actions required to ensure consummation of the Merger.

[Signature page follows]

IN WITNESS WHEREOF, the parties hereto have caused this Plan to be executed by their respective duly authorized officers as of the date first above written.

International Group of Accounting Firms, Limited,
a Delaware non-profit corporation

By: 

Name: Raymond W. Buchler, Jr.

Title: Chairman

International Affiliation of Independent Accounting Firms, Inc.,
a Florida non-profit corporation

By: 

Name: David Frame

Title: Chairman

Exhibit A

By-Laws

[Redacted]

Exhibit B

List of Directors

Ray Buchler (NA 1)	Class 1
David Frame (EMEA 1)	Class 2
Jean Marie Vandergucht (EMEA 2)	Class 2
Aage Thomsen (EMEA 3)	Class 1
Akshay Shah (AP 1)	Class 3
Andres Moreno (LAC 1)	Class 2
(LAC 2)	Class 1
Ed Davis (NA 2)	Class 3
Florent Burtin (EMEA 4)	Class 3
Jeff Mutnik (NA 3)	Class 3
Ken Baggett (NA 4)	Class 2
Mark Kelly (NA 5)	Class 3
Mike Torres (NA 6)	Class 2
Robert Lissauer (AP 2)	Class 1
Uli Britting (EMEA 5)	Class 3
Wolfgang Hohl (EMEA 6)	Class 1

Exhibit C

List of Officers

Ray Buehler	Board Chair
David Frame	Board vice Chair
Jean Marie Vandergucht	Board Treasurer & Secretary
Kevin Mead	Chief Executive Officer