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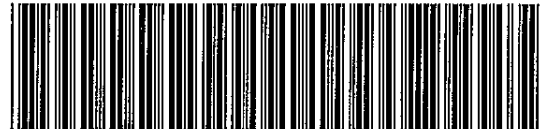
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DIVISION OF REGISTRATION

02 NOV 13 AM 10:20

**CORPORATE
ACCESS,
INC.**

236 East 6th Avenue . Tallahassee, Florida 32303

P.O. Box 37066 (32315-7066) ~ (850) 222-2666 or (800) 969-1666 . Fax (850) 222-1666

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Merger

1.)

Wichard + Hilado, P.A.
(CORPORATE NAME & DOCUMENT #)

2.)

(CORPORATE NAME & DOCUMENT #)

3.)

(CORPORATE NAME & DOCUMENT #)

4.)

(CORPORATE NAME & DOCUMENT #)

5.)

(CORPORATE NAME & DOCUMENT #)

SPECIAL INSTRUCTIONS

"When you need ACCESS to the world"

CALL THE FILING AND RETRIEVAL AGENCY DEDICATED TO SERVING YOU!

ARTICLES OF MERGER
Merger Sheet

MERGING:

WIELAND & HILADO, P.A., a Florida corporation, P98000063125

INTO

KELAHHER & WIELAND, P.A. which changed its name to

WIELAND & HILADO, P.A., a Florida entity, G48002

File date: November 13, 2002

Corporate Specialist: Cheryl Coulliette



FLORIDA DEPARTMENT OF STATE
Jim Smith
Secretary of State

November 13, 2002

CORPORATE ACCESS, INC.

TALLAHASSEE, FL

SUBJECT: KELAHER & WIELAND, P.A.
Ref. Number: G48002

RECEIVED
02 NOV 13 PM 3:55
DIVISION OF CORPORATIONS

We have received your document for KELAHER & WIELAND, P.A. and check(s) totaling \$78.75. However, the enclosed document has not been filed and is being returned to you for the following reason(s):

The title of this document needs to be " Articles of Merger". You do not need to put the amendment in the title because the name is being changed in the plan and will be noted from that, therefore there is no need to file and amendment.

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

If you have any questions concerning the filing of your document, please call (850) 245-6903.

Cheryl Coulliette
Document Specialist

Letter Number: 202A00061611

Need the
13th date
Corrected
Thanks
J/mb

ARTICLES OF MERGER

FILED
2002 NOV 13 PM 4:17
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

These Articles of Merger made this 31st day of October, 2002 by and between Kelaher & Wieland, P. A. ("Kelaher") and Wieland & Hilado, P.A. f/k/a Wieland, Hilado & Kelley, P.A. a/f/k/a Wieland, Hilado, Miller & Kelley, P.A. ("Wieland"), the parties having previously entered into a Plan of Merger and in accordance therewith, the Articles of Incorporation are amended as follows:

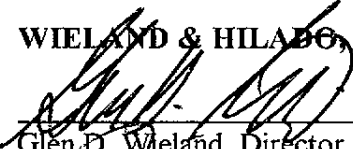
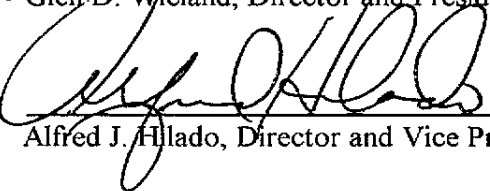
1. That Wieland & Hilado, P.A. is hereby merged into Kelaher & Wieland, P.A.
2. That the effective date of the merger is September 30, 2002.
3. That the new name of the professional association shall be Wieland & Hilado, P.A.
4. That all the shareholders and directors of both Kelaher & Wieland, P.A. have approved the Plan of Merger and these Articles of Amendment and Merger.
5. Said approval and the date of adoption of the Plan of Merger was September 30, 2002.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 31st day of October, 2002.

KELAHER & WIELAND, P.A.


Glen D. Wieland, Director and President

WIELAND & HILADO, P.A.


Glen D. Wieland, Director and President

Alfred J. Hilado, Director and Vice President

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me this 31st day of October, 2002,
by Glen D. Wieland who is (a) ✓ personally known to me or (b) _____ who has produced _____
_____ as identification and who did/did not take an oath.

NOTARY PUBLIC

Signature: Sandra R. Akins

Print: _____

State of Florida at Large

MY COMMISSION EXPIRES:

STATE OF FLORIDA
COUNTY OF ORANGE

SANDRA R. AKINS
Notary Public, State of Florida
My Comm. Expires Nov. 8, 2004
Comm. No. CC 980729

The foregoing instrument was acknowledged before me this 31st day of October, 2002,
by Glen D. Wieland who is (a) ✓ personally known to me or (b) _____ who has produced _____
_____ as identification and who did/did not take an oath.

NOTARY PUBLIC

Signature: Sandra R. Akins

Print: _____

State of Florida at Large

MY COMMISSION EXPIRES:

STATE OF FLORIDA
COUNTY OF ORANGE

SANDRA R. AKINS
Notary Public, State of Florida
My Comm. Expires Nov. 8, 2004
Comm. No. CC 980729

The foregoing instrument was acknowledged before me this 31st day of October, 2002,
by Alfred J. Hilado who is (a) ✓ personally known to me or (b) _____ who has produced _____
_____ as identification and who did/did not take an oath.

NOTARY PUBLIC

Signature: Sandra R. Akins

Print: _____

State of Florida at Large

MY COMMISSION EXPIRES:

SANDRA R. AKINS
Notary Public, State of Florida
My Comm. Expires Nov. 8, 2004
Comm. No. CC 980729

PLAN OF MERGER

This Plan of Merger entered into this 31st day of October, 2002 by and between Kelaher & Wieland, P. A. ("Kelaher") and Wieland & Hilado, P.A. ("Wieland") f/k/a Wieland, Hilado & Kelley, P.A. a/f/k/a Wieland, Hilado, Miller & Kelley, P.A.

WITNESSETH

WHEREAS, Kelaher is a professional association doing business at 790 N. Orange Avenue, Orlando, Florida 32801, Federal ID number 59-2327338, and its sole stockholders, directors and officers are Glen D. Wieland and Alfred J. Hilado; and

WHEREAS, Wieland is a professional association doing business at 790 N. Orange Avenue, Orlando, Florida 32801, Federal ID number 59-3523739, whose sole shareholders, officers and directors are Glen D. Wieland and Alfred J. Hilado; and

WHEREAS, both Wieland and Kelaher through their officers and directors, believe it is in their respective best interests to merge the two professional associations ; and

WHEREAS, it is the intent of both parties that the merger between the professional associations be accomplished as a tax free transaction; and

WHEREAS, both parties wish to have their agreement in writing;

NOW THEREFORE, in consideration of the mutual promises and covenants contained herein and for the sum of \$10.00 and other good and valuable consideration the receipt of which is hereby acknowledged, the parties agree as follows:

1. Recitals. The above referenced recitals are true and correct .
2. The Wieland firm shall be merged into the Kelaher firm.
3. That all of the shares of common stock of Wieland shall be exchanged for an equal number of shares of stock in Kelaher. No other cash or property shall be transferred or paid in exchange for the conversion of the shares of stock.
4. The tax basis of the shares of stock in Kelaher shall be the same as the shares held in Wieland prior to the merger.
5. The effective date of the merger shall be September 30, 2002.
6. That the name of the surviving professional association shall be Wieland & Hilado, P.A. doing business at 790 N. Orange Ave., Orlando, Florida 32801 after the merger of Wieland into

Kelaher.

IN WITNESS WHEREOF the parties have hereunto set their hand and seal the day and year first above written.

Witnesses:

Claudia M. Moore
Jacquyn N. Moore

KELAHER & WIELAND, P.A.

Glen D. Wieland
Glen D. Wieland, President and Director

Claudia M. Moore
Jacquyn N. Moore
Claudia M. Moore
Jacquyn N. Moore

WIELAND & HILADO, P.A.

Glen D. Wieland
by: Glen D. Wieland, President and Director

Alfred J. Hilado
by: Alfred J. Hilado, Vice President and Director

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me this 31st day of October, 2003, by Glen D. Wieland who is (a) ☒ personally known to me or (b) _____ who has produced _____ as identification and who did/did not take an oath.

NOTARY PUBLIC

Signature: Sandra R. Akins

Print: _____

State of Florida at Large

MY COMMISSION EXPIRES:

SANDRA R. AKINS
Notary Public, State of Florida
My Comm. Expires Nov. 8, 2004
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COUNTY OF ORANGE

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_____ as identification and who did/did not take an oath.

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Signature: Sandra R. Akins

Print: _____

State of Florida at Large

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COUNTY OF ORANGE

SANDRA R. AKINS
Notary Public, State of Florida
My Comm. Expires Nov. 8, 2004
Comm. No. CC 980729

The foregoing instrument was acknowledged before me this 31st day of October, 2002,
by Alfred J. Hilado who is (a) ✓ personally known to me or (b) _____ who has produced _____
_____ as identification and who did/did not take an oath.

NOTARY PUBLIC

Signature: Sandra R. Akins

Print: _____

State of Florida at Large

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My Comm. Expires Nov. 8, 2004
Comm. No. CC 980729