

H 15838

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June 27, 1997

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VIA: COURIER

Division of Corporations
Department of State
409 East Gaines Street
Post Office Box 6327
Tallahassee, Florida 32314

Subject: Articles of Merger of Puckett, Vogel & Company, P.A.
with and into McDirmit, Davis, Lauteria & Company, P.A.

Dear Sir or Madam:

Enclosed please find the following in connection with above-referenced matter:

1. Original Articles of Merger and copy for certification; and
2. A check in the amount of \$122.50 in payment of the following items:
(a) \$35.00 for filing fee for each entity; and (b) \$52.50 for one certified copy.

Please note that the effective date of the merger is as of the close of business on June 30, 1997, and that pursuant to the merger, the name of the surviving corporation has been changed to McDirmit, Davis, Lauteria, Puckett, Vogel & Company, P.A.

Your assistance in this matter is appreciated. Should you have any questions or comments regarding the above, please do not hesitate to contact me.

Very truly yours,

Marlis J. Spear

Mrs. Marlis J. Spear
Legal Assistant

/mjs
Enclosures
cc: Stephen R. Looney, Esq.
P:\TAX\811\ULTRIMERGER.S

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Jan
Merger Call when Ready
C.C.
681-9550
Jan
w/ name change

97 JUN 30 PM 3:32
FILED
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

H15838

ARTICLES OF MERGER
Merger Sheet

MERGING:

PUCKETT, VOGEL & COMPANY, C.P.A.'S, P.A., a Florida corporation, V45948

INTO

MCDIRMIT, DAVIS, LAUTERIA & COMPANY, P.A. which changed its name to
MCDIRMIT, DAVIS, LAUTERIA, PUCKETT, VOGEL & COMPANY, P.A., a
Florida corporation, H15838

File date: June 30, 1997

Corporate Specialist: Joy Moon-French



FLORIDA DEPARTMENT OF STATE
Sandra B. Mortham
Secretary of State

June 30, 1997

MAGUIRE, VOORHIS & WELLS, P.A.

TALLAHASSEE, FL

SUBJECT: MCDIRMIT, DAVIS, LAUTERIA & COMPANY, P.A.
Ref. Number: H15838

We have received your document for MCDIRMIT, DAVIS, LAUTERIA & COMPANY, P.A. and check(s) totaling \$122.50. However, your check(s) and document are being returned for the following:

Our records indicate the correct name of the merging corporation is as it appears on the attached computer printout. Please correct the name throughout the document.

The Agreement and Plan of Merger refers to a number of Schedules/Exhibits both in the table of contents and within the text as being attached --- all of these documents must be attached or the reference to them being attached must be removed from the document.

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) 487-6957.

Joy Moon-French
Corporate Specialist

Letter Number: 597A00034292

*Please Pack
date to
June 30*

ARTICLES OF MERGER OF ^{G.P.A.'S,}
PUCKETT, VOGEL & COMPANY, P.A.
WITH AND INTO
McDIRMIT, DAVIS, LAUTERIA & COMPANY, P.A.

FILED
97 JUN 30 PM 3:32
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Pursuant to the provisions of Section 607.1101 of the Florida Statutes, the undersigned corporations hereby adopt the following Articles of Merger:

ARTICLE I - PLAN OF MERGER

The Plan of Merger of PUCKETT, VOGEL & COMPANY, ^{G.P.A.'S,} P.A., a Florida professional service corporation, with and into McDIRMIT, DAVIS, LAUTERIA & COMPANY, P.A., a Florida professional service corporation, with McDIRMIT, DAVIS, LAUTERIA & COMPANY, P.A. being the surviving corporation, is attached hereto as Exhibit "A" and incorporated herein by reference.

ARTICLE II - ADOPTION OF PLAN OF MERGER

The Plan of Merger was approved by the shareholders and the directors of each corporation by written consents dated the 27 day of June, 1997.

ARTICLE III - EFFECTIVE DATE OF MERGER

The effective date of the Merger shall be as of the close of business on the 30th day of June, 1997.

DATED this 27 day of June, 1997.

PUCKETT, VOGEL & COMPANY, ^{G.P.A.'S,} P.A.

By: Charles W. Puckett
Charles W. Puckett, President

Attest: Charles W. Puckett
Charles W. Puckett, Secretary

McDIRMIT, DAVIS, LAUTERIA &
COMPANY, P.A.

By: Eugene R. Davis
Eugene R. Davis, President

Attest: Elden G. McDirmit
Elden G. McDirmit, Secretary

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me this 27th day of June, 1997, by CHARLES W. PUCKETT, as President and Secretary of PUCKETT, VOGEL & COMPANY, P.A., a Florida professional service corporation, on behalf of the corporation. Said person did not take an oath and (check one) is personally known to me, produced a driver's license (issued by a state of the United States within the last five (5) years) as identification, or produced other identification, to wit: _____



CAROLYN T. THOMPSON
COMMISSION # CC 547986
EXPIRES MAY 10, 2000
BONDED THRU
ATLANTIC BONDING CO., INC.

Carolyn T. Thompson
Print Name: Carolyn T. Thompson
Notary Public, State of Florida
Commission No.: CC 547966
My Commission Expires: May 10, 2000

STATE OF FLORIDA
COUNTY OF ORANGE

The foregoing instrument was acknowledged before me this 29th day of June, 1997, by EUGENE R. DAVIS and ELDEN G. McDIRMIT, as President and Secretary, respectively, of McDIRMIT, DAVIS, LAUTERIA & COMPANY, P.A., a Florida professional service corporation, on behalf of the corporation. Said persons did not take an oath and (check one) are personally known to me, produced a driver's license (issued by a state of the United States within the last five (5) years) as identification, or produced other identification, to wit: _____



CAROLYN T. THOMPSON
COMMISSION # CC 547986
EXPIRES MAY 10, 2000
BONDED THRU
ATLANTIC BONDING CO., INC.

Carolyn T. Thompson
Print Name: Carolyn T. Thompson
Notary Public, State of Florida
Commission No.: CC 547966
My Commission Expires: May 10, 2000

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EXHIBIT "A"

**AGREEMENT AND PLAN OF MERGER
BY AND AMONG
McDIRMIT, DAVIS, LAUTERIA & COMPANY, P.A.,
PUCKETT, VOGEL & COMPANY, C.P.A.'s, P.A.,
EUGENE R. DAVIS, C.P.A.,
ELDEN G. McDIRMIT, C.P.A.,
LOUIS H. LAUTERIA, C.P.A.,
AND
CHARLES W. PUCKETT, C.P.A.**

THIS AGREEMENT AND PLAN OF MERGER (the "Agreement") is made and entered this 30th day of June, 1997, by and among McDIRMIT, DAVIS, LAUTERIA & COMPANY, P.A., a Florida professional service corporation ("Acquiring Corporation"), PUCKETT, VOGEL & COMPANY, C.P.A.'s, P.A., a Florida professional service corporation ("Target"), EUGENE R. DAVIS, C.P.A., ELDEN G. McDIRMIT, C.P.A. and LOUIS H. LAUTERIA, C.P.A. ("collectively the "Acquiring Corporation Shareholders"), and CHARLES W. PUCKETT, C.P.A., ("Puckett").

WITNESSETH:

WHEREAS, Acquiring Corporation operates an accounting firm located at 612 East Colonial Drive, Suite 350, Orlando, Florida 32803; and

WHEREAS, Target operates an accounting firm located at 605 East Robinson Street, Orlando, Florida 32801; and

WHEREAS, EUGENE R. DAVIS, C.P.A. owns one thousand (1,000) shares of the three thousand (3,000) shares of issued and outstanding common stock of Acquiring Corporation, ELDEN G. McDIRMIT, C.P.A. owns one thousand (1,000) shares of the three thousand (3,000) shares of issued and outstanding common stock of Acquiring Corporation, and LOUIS H. LAUTERIA, C.P.A. owns one thousand (1,000) shares of the three thousand (3,000) shares of issued and outstanding common stock of Acquiring Corporation; and

WHEREAS, Puckett owns one hundred (100) shares of the one hundred (100) shares of issued and outstanding common stock of Target; and

WHEREAS, Target desires to merge with and into Acquiring Corporation and Acquiring Corporation desires for Target to merge with and into it in accordance with Florida Statutes Section 607.1101 and Section 368(a)(1)(A) of the Internal Revenue Code of 1986, as amended (the "Code"); and

WHEREAS, the parties hereto have reached an understanding with respect to the merger of Target with and into Acquiring Corporation.

NOW, THEREFORE, in consideration of the foregoing, the mutual agreements and covenants contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

ARTICLE I MERGER

1.1 Merger. In accordance with Florida Statutes Section 607.1101 and Section 368(a)(1)(A) of the Code, Target shall merge with and into Acquiring Corporation as of the Effective Date of the Merger (as defined in Section 1.6 below), with Acquiring Corporation as the surviving corporation.

1.2 Effect of Merger. Upon the consummation of the merger of Target with and into Acquiring Corporation, the separate existence of Target shall cease. Acquiring Corporation, as the surviving corporation, shall continue to exist by virtue of the laws of the State of Florida. The title to all property of every description, whether real or personal, and all interest, rights, privileges, powers and franchises of Acquiring Corporation shall not be affected by the merger and upon the merger, Acquiring Corporation, without further act or deed and without reversion or impairment, shall own and possess all the property of every description, real or personal, and all interest, rights, privileges, powers and franchises of Target prior to the merger as provided in Florida Statutes Section 607.1106. Further, as provided in Florida Statutes Section 607.1106, all rights of creditors and any person or persons dealing with Target shall be preserved and remain unimpaired by the merger, all liens upon the properties of Target shall be preserved and remain unimpaired by the merger, and all debts, liabilities, obligations and duties of Target shall henceforth attach to Acquiring Corporation and may be enforced against Acquiring Corporation to the same extent as if such obligations or duties had been incurred by Acquiring Corporation. Additionally, any existing claim or action or proceeding by or against Target or Acquiring Corporation may be continued as if the merger did not occur or Acquiring Corporation may be substituted in such proceedings for Target.

1.3 Manner of Conversion of Shares of Acquiring Corporation and Target.

(a) On the Effective Date of the Merger, each share of common stock, One Dollar (\$1.00) par value of Acquiring Corporation, issued and outstanding immediately prior to the merger shall remain issued and outstanding and shall be unchanged as a result of the merger.

(b) On the Effective Date of the Merger, each share of common stock, One Dollar (\$1.00) par value, of Target issued and outstanding shall be cancelled and converted into ten (10) shares of common stock, One Dollar (\$1.00) par value, of Acquiring Corporation. The total consideration that Puckett shall receive for the one hundred (100) shares of outstanding One Dollar (\$1.00) par value common stock of Target shall be one

thousand (1,000) shares of One Dollar (\$1.00) par value common stock of Acquiring Corporation (the "Shares").

1.4 Stock Ownership Following Merger. Following the consummation of the merger contemplated hereunder, the ownership of the outstanding common stock of Acquiring Corporation shall be as follows:

<u>Shareholder</u>	<u>Number of Shares</u>
Eugene R. Davis, C.P.A.	1,000
Elden G. McDirmit, C.P.A.	1,000
Louis H. Lauteria, C.P.A.	1,000
Charles W. Puckett, C.P.A.	<u>1,000</u>
Total	<u>4,000</u>

1.5 Articles of Incorporation. The Articles of Incorporation of Acquiring Corporation in effect at the time of the merger shall remain unchanged as a result of the merger and shall continue as the Articles of Incorporation of Acquiring Corporation, except that Article I of the Articles of Incorporation of Acquiring Corporation shall be amended in its entirety to read as follows:

"Article I - Name

The name of the corporation shall be
McDIRMIT, DAVIS, LAUTERIA, PUCKETT,
VOGEL & COMPANY, P.A."

1.6 Bylaws. The Bylaws of Acquiring Corporation in effect at the time of the merger shall remain unchanged as a result of the merger and shall continue as the Bylaws of Acquiring Corporation, except that the Bylaws shall be amended to reflect the new name of Acquiring Corporation as "McDIRMIT, DAVIS, LAUTERIA, PUCKETT, VOGEL & COMPANY, P.A."

1.7 Effective Date. The effective date of the merger (referred to herein as the "Effective Date of the Merger") shall be as of the close of business on the 30th day of June, 1997.