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Ernest A. Seemann  
Ron van Gent

Elise B. Ganzmer,  
of Counsel

January 23, 1997

Florida Department of State  
Secretary of State  
Division of Corporations  
P. O. Box 6327  
Tallahassee, FL 32314

RE: MERGER OF J.W. HAYES, P.A., WITH AND INTO HILL & COMPANY, CPA, P.A.,

To whom it may concern,

Enclosed herewith are executed originals and copies of the Articles of Merger and the Agreement and Plan of Merger for the above referenced companies, together with our check for \$78.75 for the filing fees and for a certificate for the surviving company HILL, HAYES & COMPANY, CPA, P.A. Please return the photocopies of the Articles and the Agreement with the log-in stamp, as well as the Certificate.

Should you have any questions, please contact me.

Yours sincerely,

  
Ron van Gent

Enclosures

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-01/28/97--01061--002  
\*\*\*\*\*78.75 \*\*\*\*\*78.75

EFFECTIVE DATE  
2-1-97

*Merger*

FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIONS  
97 JAN 27 PM 12:13

JAN 30 1997

**ARTICLES OF MERGER  
Merger Sheet**

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**MERGING:**

**J. W. HAYES, P.A., a Florida corporation, P93000021752**

**INTO**

**HILL & COMPANY, CPA, P.A. which changed its name to**

**HILL, HAYES & COMPANY, CPA, P.A., a Florida corporation, H24683**

**File date: January 27, 1997, effective February 1, 1997**

**Corporate Specialist: Thelma Lewis**

## ARTICLES OF MERGER

EFFECTIVE DATE  
2-1-97

FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIONS  
97 JAN 27 PM 12:13

Pursuant to Section 607.224 of the Florida General Corporation Act and Section 621.13 of the Professional Service Corporation and Limited Liability Company Act (the "Acts"), HILL & COMPANY, CPA, P.A., a Florida professional corporation and J. W. HAYES, P.A., a Florida professional corporation, adopt the following Articles of Merger for the purpose of merging J. W. HAYES, P.A., into HILL & COMPANY, CPA, P.A., the latter of which is to survive the merger:

### ARTICLE I

That certain plan and Agreement of Merger (the "Agreement") executed January 23, 1997, by and between HILL & COMPANY, CPA, P.A., a Florida professional corporation, and J. W. HAYES, P.A., a Florida professional corporation, attached hereto and made a part of this instrument, was duly approved by the shareholders of HILL & COMPANY, CPA, P.A., and J. W. HAYES, P.A., pursuant to Sec. 607.394 of the Act, on January 23, 1997.

### ARTICLE II

As recited in the Agreement of Merger, the merger shall be effective as of February 1, 1997.

### ARTICLE III

The Agreement was approved by the shareholders of HILL & COMPANY, CPA, P.A., and by the shareholders of J. W. HAYES, P.A., pursuant to Sec. 607.394, on January 23, 1997.

### ARTICLE IV

Of the One Hundred (100) outstanding shares of the common stock, a par value of Ten (\$10.00) Dollars per share, of HILL & COMPANY, CPA, P.A., entitled to vote as a class on the Agreement had the Agreement been submitted to a vote of the shareholders, pursuant to Sec. 607.221(2) of the Act, the holders of 100% of those shares have consented and authorized the Agreement by written consent in accordance with Sec. 607.394 of the Act.

Of the Five Hundred (500) outstanding shares of the common stock, at a par value of

One (\$1.00) Dollar per share, of J. W. HAYES, P.A., entitled to vote as a class on the Agreement, had the Agreement been submitted to a vote of the shareholders pursuant to Sec. 607.221(2) of the Act, the holders of 100% of those shares have consented and authorized the Agreement by written consent in accordance with the Sec. 607.394 of the Act.

#### ARTICLE V

The Articles of Incorporation of HILL & COMPANY, CPA, P.A. shall be amended on this date by striking out all of the present Article I and substituting the new Article I, which shall read as follows:

"The name of this corporation shall be HILL, HAYES & COMPANY, CPA, P.A."

IN WITNESS WHEREOF, the parties to these Articles of Merger have caused them to be duly executed by their respective authorized officers.

HILL & COMPANY, CPA, P.A.

J. W. HAYES, P.A.

By: Thomas W. Hill  
Thomas W. Hill, President

By: John W. Hayes  
John W. Hayes, President

By: Thomas W. Hill  
Thomas W. Hill, Secretary

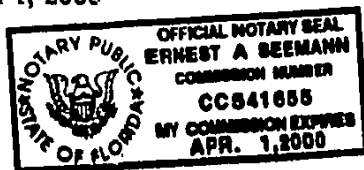
By: Thomas W. Hill  
Thomas W. Hill, Secretary

STATE OF FLORIDA     )  
COUNTY OF LEE        )

I HEREBY CERTIFY that on this day, before me, an officer duly authorized in the State aforesaid and in the County aforesaid to take acknowledgments, personally appeared THOMAS W. HILL, President of Hill & Company, CPA, P.A., who is personally known to me, and JOHN W. HAYES, President of J. W. Hayes, P.A., who presented Florida Driver's License No. #200479264090 as identification, to me known to be the persons described in and who executed the foregoing instrument and who acknowledged before me that they executed the same.

WITNESS my hand and official seal in the County and State last aforesaid, this 23rd day of January 1997.

My Commission Expires:  
April 1, 2000



Ernest A. Seemann  
Ernest A. Seemann  
Notary Public, State of Florida  
Commission No.: CC541655

## **A G R E E M E N T O F M E R G E R**

THIS AGREEMENT, entered into this 1st day of February 1997, between HILL & COMPANY, CPA, P.A., a Florida professional corporation, and J. W. HAYES, P.A., a Florida professional corporation, both corporations being collectively referred to in this Agreement as the "Constituent Corporations",

### **WITNESSETH**

WHEREAS, the respective Boards of Directors of the Constituent Corporations deem it advisable that J. W. HAYES, P.A. (Disappearing Corporation) be merged into HILL & COMPANY, CPA, P.A. (Surviving Corporation), as of February 1, 1997 pursuant to the laws of the State of Florida, and that the Surviving Corporation shall be re-named HILL, HAYES & COMPANY, CPA, P.A.

NOW THEREFORE, in consideration of the premises and of the mutual agreements contained in this Agreement, the Constituent Corporations agree to merge on the terms and conditions stated below.

### **Agreement to Merge**

1. The Constituent Corporations agree that J. W. HAYES, P.A. shall be merged into HILL & COMPANY, CPA, P.A.

### **Name of Merged Corporation**

2. The name of the Surviving Corporation shall be "HILL, HAYES & COMPANY, CPA, P.A."

### **Place of Registered Office of Surviving Corporation**

3. The registered office of the Surviving Corporation shall be located at 1318 Lafayette Street, Cape Coral, Lee County, Florida 33904.

### **Purposes of Surviving Corporation**

4. The purposes of the Surviving Corporation are to engage in any lawful act or activity for which professional corporations may be formed under the laws of Florida.

### **Authorized Shares of Surviving Corporation**

5. The present number of shares that the Disappearing Corporation is authorized to issue is Five Hundred (500) shares of common stock with One Dollar (\$1.00) par value per share, all of which are now issued and outstanding. The present number of shares that the Surviving Corporation is authorized to issue is One Hundred (100) shares of common stock with Ten (\$10.00) Dollar par value per share, all of which shares are now issued and outstanding. The total number of shares of capital stock that may be issued by the Surviving Corporations after the effective date of this merger is One Hundred (100) shares of common stock having a par value of Ten (\$10.00) Dollars per share.

### **First Directors**

6. The present Directors of the Surviving Corporation shall continue as directors until their successors are duly elected or designated after the effective date of the merger.

### **Name and Residence of Agent of Corporation**

7. Thomas W. Hill of 1318 Lafayette Street, Cape Coral, Lee County, Florida 33904, is appointed as the person on whom process, tax notices, and demands against either of the Constituent Corporations as well as HILL, HAYES & COMPANY, CPA, P.A., may be served.

### **Mode of Effecting Merger**

8. The mode of carrying this merger into effect, and the manner and basis of converting the shares of the Disappearing Corporation in to shares of the Surviving Corporation, shall be as follows:

- (1) Each shareholder of the Disappearing Corporation shall surrender his certificate or certificates to the Surviving Corporation during the period beginning on February 1, 1997, which is the effective date of this Agreement, and ending on February 28, 1997.
- (2) At the time each shareholder surrenders to the Surviving Corporations his certificates for outstanding shares of the Disappearing Corporation, the shareholder shall be issued certificates for fully paid and nonassess-

able common shares of the Surviving Corporation, in the ratio of Ten (10) shares of the Surviving Corporation for each surrendered share of the Disappearing Corporation, being a total issue of Ten (10) shares of the Surviving Corporation for the entire Five Hundred (500) shares now issued and outstanding of the Disappearing Corporation.

**Reporting of Assets at Book Value in Accounts  
of Surviving Corporations, Pooling of Interest**

9. The Assets of the Disappearing Corporation, other than its client list, shall not be reported in the accounts of the Surviving Corporation.

**Articles of Incorporation**

10. The Articles of Incorporation of the Surviving Corporation, as amended by this Agreement, shall continue to be the Articles of the Surviving Corporation, until amended as provided by law.

**Bylaws**

11. The present Bylaws of the Surviving Corporation shall continue to be the Bylaws of HILL, HAYES & COMPANY, CPA, P.A.

**Effective Date of Agreement**

12. This Agreement shall become effective as of February 1, 1997, and shall be filed, together with any other appropriate certificate, in the manner provided by law. The term "effective date", wherever used in this Agreement, shall mean the effective date described here.

**Execution**

IN WITNESS WHEREOF, each Constituent Corporation has caused its corporate seal to be placed below and its corporate name to be signed below by its president and secretary, who are duly authorized by their respective Board of Directors and shareholders to execute this Agreement.

Executed on January 23, 1997, at Cape Coral, Lee County, Florida.

HILL & COMPANY, CPA, P.A.

(SEAL)

By: Thomas W. Hill  
Thomas W. Hill, President

By: Thomas W. Hill  
Thomas W. Hill, Secretary

J. W. HAYES, P.A.

(SEAL)

By: John W. Hayes  
John W. Hayes, President

By: John W. Hayes  
John W. Hayes, Secretary