

Division of Corporations

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MERGER OR SHARE EXCHANGE

GUTTA & COMPANY, INC.

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Merger
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ARTICLES OF MERGER

(Profit Corporations)

The following articles of merger are submitted in accordance with the Florida Business Corporation Act, pursuant to section 607.1105, Florida Statutes.

First: The name and jurisdiction of the surviving corporation:

<u>Name</u>	<u>Jurisdiction</u>	<u>Document Number</u> (If known/ applicable)
GUTTA & COMPANY, INC.	NEVADA	

Second: The name and jurisdiction of each merging corporation:

<u>Name</u>	<u>Jurisdiction</u>	<u>Document Number</u> (If known/ applicable)
FRANK GUTTA, CPA, P.A.	FLORIDA	H81335

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Third: The Plan of Merger is attached.

Fourth: The merger shall become effective on the date the Articles of Merger are filed with the Florida Department of State.

OR / / (Enter a specific date. NOTE: An effective date cannot be prior to the date of filing or more than 90 days after merger file date.)

Fifth: Adoption of Merger by surviving corporation - (COMPLETE ONLY ONE STATEMENT)

The Plan of Merger was adopted by the shareholders of the surviving corporation on JUNE 30, 2008.

The Plan of Merger was adopted by the board of directors of the surviving corporation on _____ and shareholder approval was not required.

Sixth: Adoption of Merger by merging corporation(s) (COMPLETE ONLY ONE STATEMENT)

The Plan of Merger was adopted by the shareholders of the merging corporation(s) on JUNE 30, 2008.

The Plan of Merger was adopted by the board of directors of the merging corporation(s) on _____ and shareholder approval was not required.

(Attach additional sheets if necessary)

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Seventh: SIGNATURES FOR EACH CORPORATION

Name of Corporation

Signature of an Officer or
Director

Typed or Printed Name of Individual & Title

GUTTA & COMPANY, INC.



FRANK GUTTA, PRESIDENT

FRANK GUTTA, CPA, P.A.



FRANK GUTTA, PRESIDENT

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AGREEMENT AND PLAN OF MERGER

This Agreement and Plan of Merger (this "**Merger Agreement**"), is entered into as of June 30, 2008, between Frank Gutta, CPA, P.A., a Florida corporation ("**Gutta**"), and Gutta & Company, Inc., a Nevada corporation and wholly-owned subsidiary of Gutta ("**Subsidiary**").

WITNESSETH:

WHEREAS, Gutta is a corporation duly organized, validly existing and in good standing under the laws of the State of Florida with authorized capital stock consisting of fifty (50) shares of common stock, no par value (the "**Florida Common Stock**") and no shares are preferred stock;

WHEREAS, Gutta does not have any options or warrants issued and outstanding;

WHEREAS, Subsidiary is a corporation duly organized, validly existing and in good standing under the laws of the State of Nevada with authorized capital stock consisting of fifty million (50,000,000) shares of common stock, \$.001 par value per share (the "**Nevada Common Stock**"), and no shares of preferred stock;

WHEREAS, Subsidiary has no options or warrants issued and outstanding;

WHEREAS, the Board of Directors of Gutta has determined that, for purposes of effecting the reincorporation of Gutta in the State of Nevada, it is advisable and in the best interests of Gutta and the holders of shares of Florida Common Stock (the "**Gutta Shareholders**") for Gutta to merge with and into Subsidiary upon the terms and conditions set forth herein;

WHEREAS, the respective Boards of Directors of Gutta and Subsidiary have authorized and approved the merger of Gutta with and into Subsidiary subject to and upon the terms and conditions of this Merger Agreement, and have approved the terms of this Merger Agreement and directed that it be executed by the undersigned officers and with the recommendation of the respective Board of Directors submitted to the Gutta Shareholders and the stockholder of the Subsidiary for their approval;

WHEREAS, the Gutta Shareholders and Gutta, sole stockholder of the Subsidiary, have approved the merger and the Merger Agreement; and

WHEREAS, it is the intention of Gutta and Subsidiary that the merger be a tax-free reorganization within the meaning of Section 368 of the Internal Revenue Code of 1986, as amended (the "**Code**").

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

**ARTICLE I.
THE MERGER**

Section 1.1. Merger of Gutta into Subsidiary. At the Effective Time (as defined in Section 2.1), Gutta shall merge with and into Subsidiary in accordance with the Title 7, Chapter 92A of the Nevada Revised Statutes of the State of Nevada (the "Nevada Law") and Title XXXVI, Chapter 607 of the Florida Business Corporation Act (the "Florida Law") and.

The separate existence of Gutta shall thereupon cease and Subsidiary shall be the surviving corporation (hereinafter referred to as the "Surviving Corporation") and shall possess all the rights, privileges, powers and franchises of a public as well as of a private nature, and be subject to all the restrictions, disabilities and duties of each of Gutta and Subsidiary (together referred to as the "Constituent Corporations"); and all the rights, privileges, powers and franchises of each of the Constituent Corporations, and all property, real, personal and mixed, and all debts due to either of the Constituent Corporations, on whatever account, as well as for stock subscriptions and all other things in action or belonging to each of the Constituent Corporations, shall be vested in the Surviving Corporation; and all property, rights, privileges, powers and franchises, and all and every other interest shall be thereafter as effectually the property of the Surviving Corporation as they had been of the several and respective Constituent Corporations, and the title to any real estate vested by deed or otherwise, under the laws of the State of Nevada, in either of such Constituent Corporations shall not revert or be in any way impaired by reason of the Nevada Law; but all rights of creditors and all liens upon any property of any of the Constituent Corporations shall be preserved unimpaired, and all debts, liabilities and duties of the respective Constituent Corporations shall thereafter attach to the Surviving Corporation and may be enforced against it to the same extent as if those debts, liabilities and duties had been incurred or contracted by it. All corporate acts, plans, policies, agreements, arrangements, approvals and authorizations of Gutta, the Gutta Shareholders, Board of Directors of Gutta and committees thereof, officers and agents which were valid and effective immediately prior to the Effective Time, shall be taken for all purposes as acts, plans, policies, agreements, arrangements, approvals and authorizations of the Surviving Corporation and shall be as effective and binding thereon as the same were with respect to Gutta. The employees and agents of Gutta shall become the employees and agents of Subsidiary and continue to be entitled to the same rights and benefits which they enjoyed as employees and agents of Gutta. The requirements of any plans or agreements of Gutta involving the issuance or purchase by Gutta of certain shares of its capital stock shall be satisfied by the issuance or purchase of a like number of shares of the Surviving Corporation. The subsidiaries of Gutta shall become the subsidiaries of the Surviving Corporation.

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**ARTICLE II.
EFFECTIVE TIME; EFFECT OF MERGER**

Section 2.1. Effective Time. The Merger shall become effective on the date the Articles of Merger is filed by with the Florida department of State, Division of Corporations, or the date Articles of Merger are filed with the Secretary of State of the State of Nevada, whichever filing occurs last (the "Effective Time")

Section 2.2. Effects of the Merger. At the Effective Time, the Merger shall have the effects specified in the Florida Law, the Nevada Law and this Merger Agreement.

Section 2.3. Articles of Incorporation and Bylaws. At the Effective Time, the Articles of Incorporation and the Bylaws of Subsidiary, as in effect immediately prior to the Effective Time, shall be the Articles of Incorporation and Bylaws of the Surviving Corporation.

Section 2.4. Directors and Officers. At the Effective Time, the directors and the officers of Gutta in office at the Effective Time shall retain their positions as the directors and officers, respectively, of the Surviving Corporation, each of such directors and officers to hold office, subject to the applicable provisions of the Articles of Incorporation and Bylaws of the Surviving Corporation and the Nevada law, until his or her successor is duly elected or appointed and shall qualify, or until his or her earlier death, incompetency or removal.

Section 2.5. Change of Name. At the Effective Time, Gutta & Company, Inc., the name set forth in Paragraph 1, Name of Corporation, of the Subsidiary's Articles of Incorporation, shall be the name of the Surviving Corporation.

**ARTICLE III.
CONVERSION AND EXCHANGE OF STOCK**

Section 3.1. Conversion.

(a) Shares. At the Effective Time, each share of Florida Common Stock issued and outstanding immediately prior to the Effective Time shall, by virtue of the merger and without any action on the part of the holder thereof, be converted into and become five hundred twenty thousand (520,000) shares of Nevada Common Stock.

(b) Cancellation. At the Effective Time, the one (1) share of Nevada Common Stock issued and outstanding immediately prior to the Effective Time and held by Gutta shall be canceled without any consideration being issued or paid therefor.

Section 3.2. Exchange of Certificates. At the Effective Time, stock certificates representing Florida Common Stock will automatically represent the number of shares of Nevada Common Stock equal to the number of shares of Florida Common Stock

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multiplied by five hundred twenty thousand (\$20,000). At any time after the Effective Time, the holders of Florida Common Stock represented by certificates issued prior to the Effective Time, will be entitled, upon request, and surrender of such certificates, to the Surviving Corporation, to receive in exchange therefor a new stock certificate evidencing ownership of the number of shares of Nevada Common Stock determined in accordance with this Article III and set forth in Exhibit A attached hereto. If any new certificate is to be issued in a name other than that in which the certificate surrendered in exchange therefor is registered, it shall be a condition of the issuance thereof that the certificate or other writing so surrendered shall be properly endorsed and otherwise in proper form for transfer and that the person requesting such exchange shall pay to the Surviving Corporation or its transfer agent any transfer or other taxes required by reason of the issuance of a certificate representing shares of Nevada Common Stock in any name other than that of the registered holder of the certificate surrendered, or otherwise required, or shall establish to the satisfaction of the transfer agent that such tax has been paid or is not payable.

ARTICLE IV. MISCELLANEOUS

Section 4.1. Amendment. This Merger Agreement may be amended, modified or supplemented, in whole or in part, at any time prior to the Effective Time with the mutual consent of the respective Board of Directors of Gutta and Subsidiary to the full extent permitted under applicable law.

Section 4.2. Abandonment; Postponement. At any time prior to the Effective Time, this Merger Agreement may be terminated and the Merger may be abandoned by the respective Board of Directors of Gutta or Subsidiary, or the consummation of the Merger may be postponed for a reasonable period of time, without any action of the Gutta Shareholders or stockholders of Subsidiary, notwithstanding the approval of this Merger Agreement by the Gutta Shareholders or Board of Directors of either Gutta or Subsidiary.

Section 4.3. Further Assurances. If at any time after the Effective Time of the Merger, the Surviving Corporation shall consider that any assignments, transfers, deeds or other assurances in law are necessary or desirable to vest, perfect or confirm, of record or otherwise, in the Surviving Corporation, title to any property or rights of Gutta, Gutta and its directors and officers holding office at the Effective Time shall execute and deliver such documents and do all things necessary and proper to vest, perfect or confirm title to such property or rights in the Surviving Corporation, and the officers and directors of the Surviving Corporation are fully authorized in the name of Gutta or otherwise to take any and all such action.

Section 4.4. Counterparts. This Merger Agreement may be executed in any number of counterparts, for each of which shall be deemed to be an original and all of which together shall be deemed to be one and the same instrument. In the event that any signature is delivered by facsimile transmission, such signature shall create a valid and binding obligation of the party executing (or on whose behalf such signature is executed)

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with the same force and effect as if such facsimile signature page were an original thereof.

Section 4.5. Governing Law. This Merger Agreement shall be construed in accordance with the laws of the State of Nevada, without regard to the principles of conflicts of laws of such State.

Section 4.6. Notices. All communication hereunder shall be in writing and, sent by mail, or by facsimile.

If to Gutta to:

Frank Gutta, CPA, P.A.
490 Sawgrass Corporation Parkway, Suite 310
Sunrise, Florida 33325


If to Subsidiary to:

Gutta & Company, Inc.
c/o Frank Gutta, CPA, P.A.
490 Sawgrass Corporation Parkway, Suite 310
Sunrise, Florida 33325

IN WITNESS WHEREOF, the parties to this Merger Agreement have executed this Merger Agreement on and as of the day first written above.


GUTTA

Frank Gutta, CPA, P.A.
a Florida corporation

By: 
Name: Frank Gutta
Title: President

SUBSIDIARY

Gutta & Company, Inc.,
a Nevada corporation

By: 
Name: Frank Gutta
Title: President

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EXHIBIT A

Shareholder's name	Florida Common Stock	Conversion Rate	Nevada Common Stock
<u>Frank Gutta</u>	<u>50</u>	<u>520,000:1</u>	<u>26,000,000</u>
Total shares Issued to owners	50		26,000,000

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