# LD1000019395

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

C. LEWIS

SEP 1 2 2012

EXAMINER

### COVER LETTER

TO:	Amendment Section Division of Corporations	De la companya de la
SUBJ	ECT: Manela & Associa	tes CPAs, PL
	Name of Surviving Corpo	
The en	nclosed Articles of Merger and fee are submitte	d for filing.
Please	e return all correspondence concerning this matt	er to following:
	Robert A. Manela	
	Contact Person	
	Manela & Associates, CPAS, PL	
	Firm/Company	
_700	West Hillsboro Boulevard Building 2, Suite	204_
	. radiose	
	Deerfield Beach, FL 33441	
	City/State and Zip Code	
	rmanela@manelacpas.com	
E	-mail address: (to be used for future annual report notific	eation)
For fu	urther information concerning this matter, please	e call:
	Robert A. Manela	At ( 954 ) 360-0198
	Name of Contact Person	Area Code & Daytime Telephone Number
	Certified copy (optional) \$8.75 (Please send an ad	ditional copy of your document if a certified copy is requested)
	STREET ADDRESS:	MAILING ADDRESS:
	Amendment Section	Amendment Section
	Division of Corporations	Division of Corporations
	Clifton Building	P.O. Box 6327
	2661 Executive Center Circle	Tallahassee, Florida 32314

FILED

### **ARTICLES OF MERGER**

(Profit Corporations)

12 AUG 16 AM 10: 35 SECRETARY OF STATE

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

First: The name and jurisdiction of the su	rviving corporation:	,
Name	<u>Jurisdiction</u>	Document Number (If known/ applicable)
Manela & Associates, CPAs, PL	Florida	L01000019395
Second: The name and jurisdiction of each	ch merging corporation:	
Name	<u>Jurisdiction</u>	Document Number (If known/ applicable)
Manela & Associates Services, Inc.	Florida	P02000052845
Third: The Plan of Merger is attached.		
Fourth: The merger shall become effective Department of State.	ve on the date the Articles of M	erger are filed with the Florida
	ific date. NOTE: An effective date cas after merger file date.)	nnot be prior to the date of filing or more
<b>Fifth:</b> Adoption of Merger by <b>surviving</b> The Plan of Merger was adopted by the sh		
The Plan of Merger was adopted by the board August 14 2012 and sharehold	pard of directors of the surviving er approval was not required.	g corporation on
<b>Sixth:</b> Adoption of Merger by <u>merging</u> of The Plan of Merger was adopted by the sh		
The Plan of Merger was adopted by the bo		corporation(s) on

## Seventh: SIGNATURES FOR EACH CORPORATION

Name of Corporation	Signature of an Office Director	er or	Typed or Printed Name of Individual & Title
Manela & Associates, CPAS		. 1	Robert A. Manela, President
Manela & Associates Servic	BUTHINI	8/1 <u>4</u> /12	Robert A. Manela, President
	•		
		<del></del>	

12 AUG 16 AM 10: 35 SECRETARY OF STATE

FILED

### **PLAN OF MERGER**

(Non Subsidiaries)

The following plan of merger is submitted in compliance with section 607.1101, Florida Statutes, and in accordance with the laws of any other applicable jurisdiction of incorporation.

<b>First:</b> The name and jurisdiction of the <u>survi</u>	ving corporation:			
<u>Name</u>	<u>Jurisdiction</u>			
Manela & Associates CPAs, PL	FL			
<b>Second:</b> The name and jurisdiction of each <u>n</u>	erging corporation:			
<u>Name</u>	<u>Jurisdiction</u>	• •		
Manela & Associates Services, Inc.	FL		12 AI SECR TALLA	•
			12 AUG TO THE SECRETARY OF STATE ALLAHASSEE, FLORIDA	10 1 C
			OF S	MH 10: 35
			ORIDA	35
Third: The terms and conditions of the merg	er are as follows:			

**Fourth:** The manner and basis of converting the shares of each corporation into shares, obligations, or other securities of the surviving corporation or any other corporation or, in whole or in part, into cash or other property and the manner and basis of converting rights to acquire shares of each corporation into rights to acquire shares, obligations, or other securities of the surviving or any other corporation or, in whole or in part, into cash or other property are as follows:

Manela & Associates Services, Inc. merges with Manela & Associates CPAs, PL.

Manela & Associates, CPAs, PL is surviving company

(Attach additional sheets if necessary)

### THE FOLLOWING MAY BE SET FORTH IF APPLICABLE:

Amendments to the articles of incorporation of the surviving corporation are indicated below or attached: No amendments are needed for the articles of incorporation of the surviving company

### <u>OR</u>

Restated articles are attached:

Other provisions relating to the merger are as follows:

12 AUG 16 AH ID: 35 SECRETARY OF STATE SECRETARY OF STATE