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September 16, 2005

Registration Section Division of Corporations P.O. Box 6327 Tallahassee, Florida 32314

Dear Sir or Madam,

The enclosed Articles of Merger and fees are submitted for filing. Please return all correspondence concerning this matter to the following:

Kenneth Hamner Calzada, Hamner & Wilson, P.L. 809 Irma Avenue, Suite 3 Orlando, Florida 32803

For further information concerning this matter, please call: Kenneth Hamner at (407) 649-8389, ext 107.

Sincerely,

Kenneth Hamner

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ARTICLES OF MERGER

The following Articles of Merger are being submitted in accordance with Section(s) 607.1109, 608.4382, and/or 620.203, Florida Statutes.

FIRST: The exact name, street address of its principal office, jurisdiction, and entity type for each merging party are as follows:

Name and Street Address
1. Calzada & Hamner, P.L.
809 Irma Avenue, Suite 3
Orlando, Florida 32803

JurisdictionEntity TypeOrange County, FLP.L.

Florida Document Registration Number: <u>L04000071516</u> FEI Number: 04-3798182

The Law Offices of Joel C. Wilson, P.L.
 2431 Aloma Avenue, Suite 139
 Winter Park, Florida 32792

Orange County, FL

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Florida Document Registration Number: <u>L05000061579</u> FEI Number: 34-2049895

SECOND: The exact name, street address of its principal office, jurisdiction, and entity type of the surviving party is as follows:

Name and Street Address
Calzada, Hamner & Wilson, P.L.
809 Irma Avenue, Suite 3
Orlando, Florida 32803

Jurisdiction Entity Type
Orange County, FL P.L.

Florida Document Registration Number: <u>L04000071516</u> FEI Number: 13-4307747

THIRD: The attached Plan of Merger meets the requirements of Section(s) 607.1108, 608.438, 617.1103, and/or 620.201, Florida Statutes, and was approved by each domestic limited liability company that is a party to the merger in accordance with Chapter(s) 607, 617, 608, and/or 620, Florida Statutes.

FOURTH: The attached Plan of Merger was approved by the other business entities to the merger in accordance with the respective laws of all applicable jurisdictions.

FIFTH: The surviving entity has obtained the written consent of each member that as a result of the merger is now a member of the surviving entity pursuant to Section(s) 607.1108(5), 608.4381(2), and/or 620.202(2), Florida Statutes.

The merger is permitted under the respective laws of all applicable SIXTH: jurisdictions and is not prohibited by the articles of organization of any limited liability company that is a party to the merger.

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

The Articles of Merger comply and were executed in accordance with the EIGHTH: laws of each party's applicable jurisdiction.

ELEVENTH: SIGNATURES FOR EACH PARTY

Name of Entity

Typed or Printed Name of Individual

Calzada & Hamner, P.L.

Kenneth Hamner

Ricardo Calzada, II

The Law Offices of Joel C. Wilson Joel C Wilson

Joel C. Wilson

PLAN OF MERGER

The following plan of merger, which was adopted and approved by each party to the merger in accordance with Section(s) 607.1107, 617.1103, 608.4381, and/or 620.202, is being submitted in accordance with Section(s) 607.1108, 608.438, and/or 620.201, Florida Statutes.

FIRST: The exact name and jurisdiction of each merging party are as follows:

Name

Calzada & Hamner, P.L.

The Law Offices of Joel C. Wilson, P.L.

Jurisdiction

Orange County, Florida Orange County, Florida

The exact name and jurisdiction of the surviving party are as follows:

Name

SECOND:

Calzada, Hamner & Wilson, P.L.

Jurisdiction

Orange County, Florida

THIRD: The terms and conditions of the merger are as follows:

- 1. Kenneth Hamner shall be appointed a Managing Member of the surviving party and shall be appointed as the Director of Corporate, International & Tax Services.
- 2. Ricardo Calzada, II shall be appointed as a Managing Member of the surviving party and shall be appointed as the Director of Litigation Services.
- 3. Joel Wilson shall be appointed as a Managing Member of the surviving party and shall be appointed as the Director of Criminal and Family Law Services.
- 4. Each member of the surviving party shall be restricted from practicing law during his respective period of active service to the surviving party until the date of termination of his services or his resignation, whichever shall occur first.
- 5. The Restated Articles of Organization of Calzada, Hamner & Wilson, P.L. shall be filed with the Florida Department of State Division of Corporations.
- 6. The Restated Operating Agreement of Calzada, Hamner & Wilson, P.L. shall be duly executed by each of the members of the surviving party.
- 7. The accumulated assets of each merging party shall be distributed to each respective member in accordance with their interest in the merging party prior to the merger.

FOURTH: The interests, shares, obligations or other securities of each merged party into the interests, shares, obligations or other securities of the survivor, shall be executed as follows:

- Joel Wilson's entire ownership interest in The Law Offices of Joel C. Wilson, P.L. shall be merged into Calzada, Hamner & Wilson, P.L. and Joel Wilson's ownership interest in Calzada, Hamner & Wilson, P.L. shall be a one-third ownership.
- 2. Kenneth Hamner's entire ownership interest in Calzada & Hamner, P.L. shall be merged into Calzada, Hamner & Wilson, P.L. and Kenneth Hamner's ownership interest in Calzada, Hamner & Wilson, P.L. shall be a one-third ownership.
- 3. Ricardo Calzada II's entire ownership interest in Calzada & Hamner, P.L. shall be merged into Calzada, Hamner & Wilson, P.L. and Ricardo Calzada II's ownership interest in Calzada, Hamner & Wilson, P.L. shall be a one-third ownership.
- 4. Any fees earned prior to the date of merger shall be apportioned as though the merger had not yet occurred. Fees shall be considered earned when the corresponding legal work has been completed, regardless of when the related legal bill has been paid.
- 5. All personal assets of each of the respective members used within each of the merged entities shall remain the property of each respective member and not of the surviving entity.
- 6. All fully depreciated assets shall remain the assets of the respective member within each of the merged entities and not of the surviving entity.

<u>FIFTH:</u> The Managing Members of Calzada, Hamner & Wilson, P.L. shall be as follows subsequent to the merger.

- 1. Kenneth Hamner, 7655 Persian Court, Orlando, Florida 32819
- 2. Ricardo Calzada, II, 536 St. Dunstan Way, Winter Park, Florida 32792
- 3. Joel Wilson, 7655 Persian Court, Orlando, Florida 32819

SIXTH: SIGNATURES FOR EACH PARTY

Name of Entity

Signature(s)

Typed or Printed Name of Individual

Calzada & Hamner, P.L.

Kenneth Hamner

Ricardo Calzada, II

The Law Offices of Joel C. Wilson

Wilson

Joel C. Wilson

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