

Division of Corporations

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**L07000023620**

Florida Department of State  
Division of Corporations  
Electronic Filing Cover Sheet

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To:

Division of Corporations  
Fax Number : (850) 617-6380

From:

Account Name : GREEN SCHOENFELD & KYLE LLP  
Account Number : I20000000177  
Phone : (239) 936-7200  
Fax Number : (239) 936-7997

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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA**MERGER OR SHARE EXCHANGE****Smart Payroll Solutions, LLC**

Certificate of Status	1
Certified Copy	2
Page Count	05
Estimated Charge	<del>00.00</del>

**\$115.00**

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DIVISION OF CORPORATIONS

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GA 12/12

**Certificate of Merger  
For  
Florida Limited Liability Company**

The following Certificate of Merger is submitted to merge the following Florida Limited Liability Company(ies) in accordance with s. 608.4382, Florida Statutes.

**FIRST:** The exact name, form/entity type, and jurisdiction for each merging party are as follows:

<u>Name</u>	<u>Jurisdiction</u>	<u>Form/Entity Type</u>
LOT000023621 Smart Payroll Solutions III, LLC	Florida	limited liability company

**SECOND:** The exact name, form/entity type, and jurisdiction of the surviving party are as follows:

<u>Name</u>	<u>Jurisdiction</u>	<u>Form/Entity Type</u>
LOT000023620 Smart Payroll Solutions, LLC	Florida	limited liability company

**THIRD:** The attached plan of merger was approved by each domestic corporation, limited liability company, partnership and/or limited partnership that is a party to the merger in accordance with the applicable provisions of Chapters 607, 608, 617, and/or 620, Florida Statutes.

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**FOURTH:** The attached plan of merger was approved by each other business entity that is a party to the merger in accordance with the applicable laws of the state, country or jurisdiction under which such other business entity is formed, organized or incorporated.

**FIFTH:** If other than the date of filing, the effective date of the merger, which cannot be prior to nor more than 90 days after the date this document is filed by the Florida Department of State:

**SIXTH:** If the surviving party is not formed, organized or incorporated under the laws of Florida, the survivor's principal office address in its home state, country or jurisdiction is as follows:

**SEVENTH:** If the survivor is not formed, organized or incorporated under the laws of Florida, the survivor agrees to pay to any members with appraisal rights the amount, to which such members are entitled under ss.608.4351-608.43595, F.S.

**EIGHTH:** If the surviving party is an out-of-state entity not qualified to transact business in this state, the surviving entity:

a.) Lists the following street and mailing address of an office, which the Florida Department of State may use for the purposes of s. 48.181, F.S., are as follows:

Street address: \_\_\_\_\_

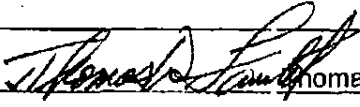
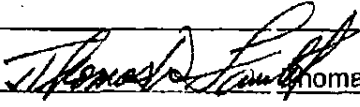
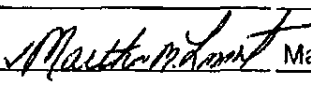
Mailing address: \_\_\_\_\_

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b.) Appoints the Florida Secretary of State as its agent for service of process in a proceeding to enforce obligations of each limited liability company that merged into such entity, including any appraisal rights of its members under ss.608.4351-608.43595, Florida Statutes.

**NINTH:** Signature(s) for Each Party:

Name of Entity/Organization:	Signature(s):	Typed or Printed Name of Individual:
Thomas W. Lambert		
Revocable Trust dated 10/12/2000		Thomas W. Lambert Trustee
Martha M. Lambert		
Revocable Trust dated 10/12/2000		Martha M. Lambert, Trustee

Corporations:	Chairman, Vice Chairman, President or Officer (If no directors selected, signature of incorporator.)
General partnerships:	Signature of a general partner or authorized person
Florida Limited Partnerships:	Signatures of all general partners
Non-Florida Limited Partnerships:	Signature of a general partner
Limited Liability Companies:	Signature of a member or authorized representative

<b><u>Fees:</u></b>	For each Limited Liability Company:	\$25.00
	For each Corporation:	\$35.00
	For each Limited Partnership:	\$52.50
	For each General Partnership:	\$25.00
	For each Other Business Entity:	\$25.00

<b><u>Certified Copy (optional):</u></b>	\$30.00
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**AGREEMENT AND PLAN OF MERGER**

22 THIS AGREEMENT AND PLAN OF MERGER is made effective as of November 2011 (the "Effective Date"), by and among:

- (i) Smart Payroll Solutions III, LLC, a Florida limited liability company ("SPS III"); and
- (ii) Smart Payroll Solutions, a Florida limited liability company ("SPS").

WHEREAS, the parties hereto desire to submit and adopt a plan of merger in accordance with Section 608.438 of the Florida Statutes;

WHEREAS, the parties hereto deem it advisable that SPS III be merged into SPS pursuant to this Agreement and in accordance with the applicable statutes of the State of Florida;

WHEREAS, it is the intent of the parties hereto that the Membership Units of SPS III shall be merged into the Common Stock of SPS;

NOW, THEREFORE, the parties hereto agree as follows:

1. **Transfer of Property and Liabilities.** Upon the Effective Date of the merger, the separate existence of SPS III shall cease; and the Membership Units of SPS III shall be merged into the Membership Units of SPS. Upon the filing of Articles of Merger and this Agreement with the State of Florida, SPS shall possess all of the rights, privileges, immunities, powers, and purposes, and all of the property, real and personal, causes of action, and every other asset of SPS III, and shall assume and be liable for all of the liabilities, obligations, and penalties of SPS III, in accordance with the Florida Limited Liability Company Act.
2. **Continuation of Florida limited liability company.** Following the merger, the existence of SPS shall continue unaffected and unimpaired by the merger, with all of the rights, privileges, immunities, and powers, and subject to all of the duties and liabilities, of a limited liability company organized under the laws of the State of Florida. The Articles of Organization and Operating Agreement of SPS, as in effect on the Effective Date, shall continue in full force and effect and shall not be changed in any manner by the merger. The members and managers of SPS immediately prior to the Effective Date shall continue as the members and managers of SPS.
3. **Conditions Precedent.** All conditions precedent to the execution of this Agreement have been satisfied, including, but not limited to, any necessary consents of the ownership of SPS and SPS III.

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IN WITNESS WHEREOF, the parties have entered into this Agreement effective as of the Effective Date.

Witnesses:

Prof Buesentack  
Bill D Gr

Prof Buesentack  
Bill D Gr

Smart Payroll Solutions III, LLC, a Florida  
limited liability company

By: Thomas W. Lambert  
Thomas W. Lambert  
Manager

By: Martha M. Lambert  
Martha M. Lambert  
Manager

Witnesses:

Prof Buesentack  
Bill D Gr

Prof Buesentack  
Bill D Gr

Smart Payroll Solutions, a Florida  
professional service corporation

By: Thomas W. Lambert  
Thomas W. Lambert  
Manager

By: Martha M. Lambert  
Martha M. Lambert  
Manager

**SMART PAYROLL SOLUTIONS, LLC****WRITTEN CONSENT OF THE  
MEMBERS IN LIEU  
OF A SPECIAL MEETING****DATED AS OF NOVEMBER 22, 2011**

The undersigned, being all of the Members and Managers of Smart Payroll Solutions, LLC, a Florida limited liability company (the "Company"), hereby take the following actions by written consent (this "Written Consent"), in lieu of a special meeting pursuant to the authority of the Florida Limited Liability Company Act, and direct that this Written Consent be filed with the records of the Company:

**WHEREAS**, the Members deem it advisable for the general welfare of the Company that Smart Payroll Solutions III, LLC, a Florida limited liability company (the "SPS III"), be merged into the Company.

**NOW, THEREFORE, BE IT**

**RESOLVED**, that the Members hereby authorize the Company's Managers to execute the necessary documents to effect the merger of the SPS III into the Company in accordance with the applicable laws of the State of Florida and according to the terms and conditions of the Agreement and Plan of Merger attached hereto and made a part hereof as Exhibit "A"; and


**FURTHER RESOLVED**, that, pursuant to Section 608.438 of the Florida Statutes, the Members hereby authorize the Agreement and Plan of Merger and direct the Managers to provide the required statutory notice regarding dissenters' rights, if required, provided, however, that the undersigned Members hereby waive any dissenters' rights under Florida law.

This Written Consent may be executed in one or more counterparts, each of which will be deemed to be an original copy and all of which, when taken together, will be deemed to constitute one and the same instrument. The exchange of copies of this Written Consent by facsimile transmission shall constitute effective execution and delivery of this instrument as to the parties and may be used in lieu of the original Written Consent for all purposes. Signatures of the parties transmitted by facsimile shall be deemed to be their original signatures for all purposes.

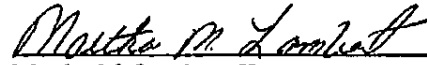
The undersigned have executed this Written Consent as of the date written above.

Members:

Thomas W. Lambert Revocable Trust, dated  
October 12, 2000

  
Thomas W. Lambert, Trustee

Martha M. Lambert Revocable Trust, dated  
October 12, 2000

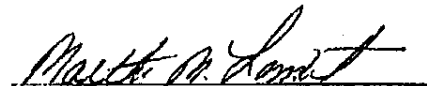


Martha M. Lambert, Trustee

Managers:



Thomas W. Lambert



Martha M. Lambert\



**SMART PAYROLL SOLUTIONS III, LLC****WRITTEN CONSENT OF THE  
MEMBERS IN LIEU  
OF A SPECIAL MEETING****DATED AS OF NOVEMBER 22, 2011**

The undersigned, being all of the Members and Managers of Smart Payroll Solutions III, LLC, a Florida limited liability company (the "Company"), hereby take the following actions by written consent (this "Written Consent"), in lieu of a special meeting pursuant to the authority of the Florida Limited Liability Company Act, and direct that this Written Consent be filed with the records of the Company:

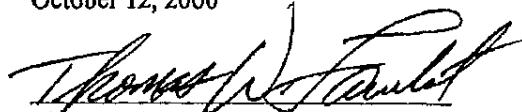
**RESOLVED**, that the Company hereby approves and ratifies that the Company be merged into Smart Payroll Solutions, LLC, a Florida limited liability company, and that any Manager of the Company is authorized to execute any and all documents necessary in any Manager's sole discretion to implement the merger, including, but not limited to, the Agreement and Plan of Merger attached hereto and made a part hereof as Exhibit "A"; that the undersigned Members hereby waive any dissenters' rights under Florida law.

This Written Consent may be executed in one or more counterparts, each of which will be deemed to be an original copy and all of which, when taken together, will be deemed to constitute one and the same instrument. The exchange of copies of this Written Consent by facsimile transmission shall constitute effective execution and delivery of this instrument as to the parties and may be used in lieu of the original Written Consent for all purposes. Signatures of the parties transmitted by facsimile shall be deemed to be their original signatures for all purposes.

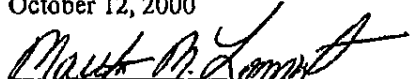
The undersigned have executed this Written Consent as of the date written above.

**Members:**

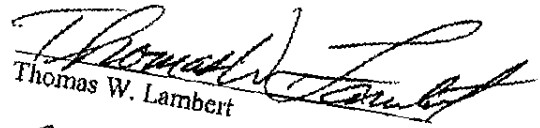
Thomas W. Lambert Revocable Trust, dated  
October 12, 2000

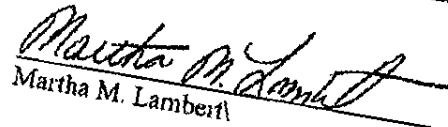
  
Thomas W. Lambert, Trustee

Martha M. Lambert Revocable Trust, dated  
October 12, 2000

  
Martha M. Lambert, Trustee

Managers:

  
Thomas W. Lambert

  
Martha M. Lambert

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