

UD100012488

\_\_\_\_\_  
(Requestor's Name)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(City/State/Zip/Phone #)

PICK-UP     WAIT     MAIL

\_\_\_\_\_  
(Business Entity Name)

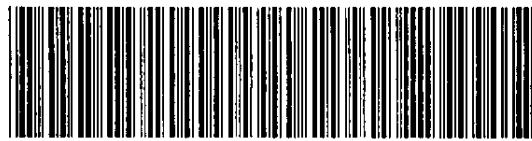
\_\_\_\_\_  
(Document Number)

Certified Copies \_\_\_\_\_ Certificates of Status \_\_\_\_\_

Special Instructions to Filing Officer:

**L. SELLERS**  
MAY - 8 2009  
**EXAMINER**

Office Use Only



400155585014

05/07/09--01032--024    \*\*50.00

09 MAY -7 PM 1:28  
SECRETARY OF STATE  
TALLAHASSEE FLORIDA

FILED

LAW OFFICES  
**WHITE & REASOR, PLC**

TWO AMERICAN CENTER, SUITE 1150

3102 WEST END AVENUE

JOHN M. BAIRD

NASHVILLE, TENNESSEE 37203-1304

TELEPHONE: (615) 383-3345  
FACSIMILE: (615) 383-5534  
(615) 383-8390  
[jbaird@whitereasor.com](mailto:jbaird@whitereasor.com)

May 4, 2009

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

Re: Poser GGP, LLC

Ladies and Gentlemen:

I have enclosed a Certificate of Merger for Poser GGP, LLC, together with my firm's check for the required filing fee.

Please return all correspondence to the undersigned at the address shown above. If you need additional information, you may contact me at the telephone number shown above.

Thank you for your assistance.

Sincerely,

WHITE & REASOR, PLC

John M. Baird

JMB/jas  
Enclosures

Certificate of Merger of JCOB, LLC,  
a Florida limited liability company,  
into Poser GGP, LLC,  
a Florida limited liability company

The following Certificate of Merger is submitted to merge the following Florida limited liability companies in accordance with Section 608.4382, Florida Statutes.

1. **Merging Party.** The merging party is JCOB, LLC, a limited liability company formed under the laws of the State of Florida.

2. **Surviving Party.** The surviving party is Poser GGP, LLC, a limited liability company formed under the laws of the State of Florida.

3. **Plan of Merger.** The attached Agreement and Plan of Merger (the "Agreement"), has been approved and executed by both JCOB, LLC and Poser GGP, LLC, in accordance with the applicable provisions of Chapter 608, Florida Statutes.

3. **Effective Time and Date of Merger.** The merger shall be effective upon the filing of this Certificate.

IN WITNESS WHEREOF, this Certificate is executed as of the 31<sup>st</sup> day of March, 2009.

JCOB, LLC, a Florida limited  
liability company

By: John W. Coleman  
John W. Coleman, Manager

Poser GGP, a Florida limited  
liability company

By: John W. Coleman  
John W. Coleman, Manager

## AGREEMENT AND PLAN OF MERGER

This Agreement and Plan of Merger (the "Agreement") is made and entered into as of the 1<sup>st</sup> day of January, 2009, by and between Poser GGP, LLC a Florida limited liability company (the "Company"), and JCOB, LLC, a Florida limited liability company ("JCOB").

### RECITALS

A. The Company and JCOB desire for JCOB to merge with and into the Company pursuant to the terms and provisions of this Agreement (the "Merger").

B. The sole member of the Company (the "Member") and the sole member of JCOB (the "JCOB Member") have approved the Merger, as evidenced by the signatures of the Member and the JCOB Member, below.

NOW THEREFORE, for and in consideration of the foregoing Recitals, the mutual covenants and agreements herein contained, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Company and JCOB agree as follows:

1. Merger. JCOB LLC shall be merged with and into the Company in accordance with the laws of the State of Florida. The Company shall survive the Merger.

2. Effective Time of Merger. The Merger shall be effective upon the filing of the Certificate of Merger required by Florida Statutes Section 608.438 (the "Effective Time").

3. General Effect of Merger. The following shall occur at the Effective Time:

A. The separate existence and organization of JCOB shall cease;

B. All property, real, personal and mixed, owned by JCOB shall be contributed to, shall vest in, the Company;

C. All debts, liabilities, obligations and duties of the Company and JCOB, respectively, shall become the debts, liabilities, obligations and duties of the Company, and all liens upon any property of either the Company or JCOB shall be preserved unimpaired and may be enforced against the Company to the same extent as if the debts, liabilities, obligations and duties had been incurred or contracted by the Company;

D. An action or proceeding pending, if any, against either the Company or JCOB may be continued as if the Merger had not occurred, or the Company may be substituted as a party to the action or proceeding; and

E. Unless otherwise required by applicable law, JCOB shall not be required to wind up its affairs or to pay its liabilities and distribute its assets.

4. Effect of Merger for Tax Purposes. The Merger is intended to qualify as a partnership-to-partnership conversion, such that JCOB will be treated as continuing under §708(a) of the Internal Revenue Code of 1986, as amended (the "Code"). The Company will continue the business, financial operations and venture of JCOB.

APRIL 7 2009  
S E C U R I T I E S  
T A X A T O R Y  
O F S T A T E  
O F F I C E  
O F F I C I A L  
F I L E D  
1:28 PM I:28

5. Effect of Merger on Member and JCOB Member. At the Effective Time, the membership interest of the JCOB Member in JCOB shall be terminated, and the membership interests of the Members in the Company shall be vested in the Member and the JCOB Member as set forth in the Operating Agreement of the Company. The foregoing notwithstanding and in view of the fact that the Merger is intended to qualify as a partnership-to-partnership conversion, such that JCOB will be treated as continuing under § 708(a) of the Code, the capital account of the JCOB Member in JCOB shall be carried over into a capital account as a Member in the Company. Furthermore, at the Effective Time, the capital contribution that has been made by the JCOB Member to JCOB prior to the Effective Time shall be deemed to have been made by the JCOB Member, as a Member, to the Company.

6. Authorized Ventures. The Member and the JCOB Member are hereby authorized to do or to authorize any and all acts and things as provided for in this Agreement and to do or to authorize such further acts and things as either of them may deem to be necessary or appropriate to carry out the purposes of this Agreement including, without limitation, the execution and filing of a certificate of merger, together with all such other certificates, documents, information returns and other papers that may be necessary or appropriate to effectuate the Merger in accordance with applicable law.

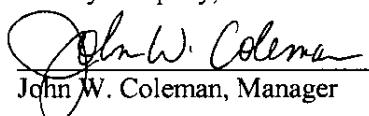
7. Counterpart Execution. This Agreement may be executed in any number of counterparts or counterpart signature pages (by facsimile transmission or otherwise) each of which, when so executed, shall be deemed an original, but all of such counterparts shall constitute but one and the same instrument.

IN WITNESS WHEREOF, this Agreement has been executed by the Company and JCOB effective as of the date first above written.

Poser GGP, LLC, a Florida  
limited liability company

By: Golden Gate Partners, LLC, a Florida  
limited liability company, its sole member

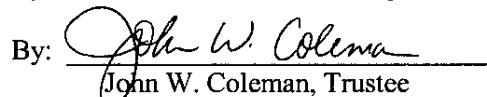
By:

  
John W. Coleman, Manager

JCOB, LLC, a Florida  
limited liability company

By: The John W. Coleman Living Trust, its sole member

By:

  
John W. Coleman, Trustee