

14000192399

Florida Department of State  
Division of Corporations  
Electronic Filing Cover Sheet

**Note: Please print this page and use it as a cover sheet.** Type the fax audit number (shown below) on the top and bottom of all pages of the document.

((H14000298646 3)))



H140002986463ABC7

**Note: DO NOT hit the REFRESH/RELOAD button on your browser from this page.** Doing so will generate another cover sheet.

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

From: Account Name : COMITER & SINGER, LLP  
Account Number : I20000000085  
Phone : (561) 626-4742  
Fax Number : (561) 626-4742

**\*\*Enter the email address for this business entity to be used for future annual report mailings. Enter only one email address please.\*\***

Email Address: mfride@comitersinger.com

**MERGER OR SHARE EXCHANGE  
Incidental Funding LLC**

Certificate of Status	0
Certified Copy	1
Page Count	06
Estimated Charge	\$68.75

RECEIVED

14 DEC 29 AM 2:12

FLORIDA DEPARTMENT OF STATE  
DIVISION OF CORPORATIONS  
SYSTEMS

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

14 DEC 29 AM 11:09

FILED

**ARTICLES OF MERGER**

The following Articles of Merger are being submitted in accordance with the Florida Revised Limited Liability Company Act, pursuant to Section 605.1025, Florida Statutes.

**FIRST:** The name and jurisdiction of the surviving company:

<u>Name</u>	<u>Jurisdiction</u>	<u>Document Number</u>
Incidental Funding LLC	Florida	L14000192399

**SECOND:** The name and jurisdiction of the merging corporation:

<u>Name</u>	<u>Jurisdiction</u>	<u>Document Number</u>
Incidental Funding Corp.	New York	2474349



**THIRD:** The Plan of Merger is attached.

**FOURTH:** The merger shall become effective as of December 31, 2014.

**FIFTH:** The Plan of Merger was approved by the Manager of the surviving company on December 23, 2014 and by the Member on December 23, 2014.

**SIXTH:** The attached Plan of Merger was approved by the Board of Directors of the merging corporation on December 23, 2014 and by the Shareholder on December 23, 2014.

**SEVENTH: SIGNATURE(S) FOR EACH PARTY:**

<u>Name of Corporation</u>	<u>Signature</u>	<u>Typed or Printed Name of Individual and Title</u>
Incidental Funding Corp. a New York corporation	By: 	Robert L. Cohn, President
Incidental Funding LLC a Florida limited liability company	By: 	Robert L. Cohn, Manager

FILED  
 14 DEC 29 AM 11:09  
 SECRETARY OF STATE  
 TALLAHASSEE, FLORIDA

12/29/2014 12:54 5616264742

ComiterSingerBasemanBraun

#4849 P.003/007

**EXHIBIT "A"**

**Agreement and Plan of Merger**

**AGREEMENT AND PLAN OF MERGER**  
**by and between**  
**INCIDENTAL FUNDING CORP., a New York corporation**  
**and**  
**INCIDENTAL FUNDING, LLC, a Florida limited liability company**

THIS AGREEMENT AND PLAN OF MERGER, dated as of December 23, 2014, between INCIDENTAL FUNDING CORP., a New York corporation ("Corporation"), and INCIDENTAL FUNDING LLC, a Florida limited liability company ("LLC"), such entities being sometimes referred to herein together as the "Companies".

**WITNESSETH:**

WHEREAS, Corporation was incorporated under the laws of the State of New York on February 16, 2000 under the name INCIDENTAL FUNDING CORP. and the authorized capital stock of Corporation consists of 200 shares of common stock with no par value per share ("New York Common Stock"), of which 100 shares were issued and outstanding on the date hereof;

WHEREAS, LLC was formed under the laws of the State of Florida on December 17, 2014, and the membership interests of LLC consists of 100% membership interest ("Florida Membership Interest") which is outstanding;

WHEREAS, the respective Boards of Directors of the Corporation and Members of the LLC have determined that it is in the best interests of each of the Companies and their respective shareholders and members that Corporation merge with and into LLC (the "Merger"), pursuant to the Florida Revised Limited Liability Company Act, specifically Section 605.1021, Florida Statutes ("FLLCA"), and the New York Business Corporation Law, specifically 904-a ("NYBCL"), with LLC to be the surviving company of the Merger and to continue in existence under the FLLCA;

WHEREAS, for U.S. federal income tax purposes, it is intended that the Merger qualify as a tax-free reorganization within the meaning of Section 368(a)(1)(F) of the Internal Revenue Code of 1986, as amended; and

WHEREAS, the respective Boards of Directors and Members of the Companies, by resolutions duly adopted, have approved this Agreement.

NOW, THEREFORE, in consideration of the premises and of the mutual agreements set forth herein, the Corporations hereby agree as follows:

**ARTICLE ONE**  
**MERGER**

1.1 On the Effective Date (as defined in Section 1.6), and in accordance with the FLLCA and the NYBCL, Corporation shall be merged with and into LLC, which shall be the surviving company (the "Surviving Company") of the Merger. The name of the Surviving Company is, and on and after the Effective Date shall continue to be, "Incidental Funding LLC.

1.2 On the Effective Date, the separate existence of Corporation shall cease, Corporation and LLC shall be a single company and the Surviving Company shall possess all the rights, privileges, powers and franchises, of a public as well as of a private nature, and shall be subject to all the restrictions, disabilities and duties of each of the Companies; and all and singular, the rights, privileges, powers and franchises of each of the Companies, and all property, real, personal and mixed, and all debts due to either of the Companies on whatever account, as well for stock subscriptions, as all other things in action or belonging to or due to each of the Companies, shall be taken and deemed to be transferred to and vested in the Surviving Company without further act or deed; and all property, rights, privileges, powers and franchises, and all and every other interest shall be thereafter as effectually the property of the Surviving Company as they were of the Companies, and title to any real estate or interest therein, vested by deed or otherwise in either of the Companies, shall not revert or be in any way impaired by reason of the Merger, but all rights of creditors and any liens upon the property of either of the Companies shall be preserved unimpaired and all debts, liabilities and duties of each of the Companies shall thenceforth attach to the Surviving Company, and may be enforced against it to the same extent as if such debts, liabilities and duties had been incurred or contracted by it. Any action or proceeding, whether civil, criminal or administrative, pending by or against either of the Companies shall be prosecuted as if the Merger had not taken place, or the Surviving Company may be substituted in such action or proceeding in place of the Corporation.

1.3 From time to time after the Effective Date, the last acting officers of Corporation or the corresponding officers of the Surviving Company may, in the name of Corporation, execute and deliver all such proper deeds, assignments and other instruments and take or cause to be taken all such further or other actions, as the Surviving Company, or its successors or assigns, may deem necessary or desirable in order to vest in, or perfect or confirm to, the Surviving Company and its successors and assigns, title to, and possession of, all of the property, rights, privileges, powers and franchises referred to in Section 1.2 and otherwise to carry out the intent and purposes of this Agreement.

1.4 All corporate acts, plans, policies, approvals and authorizations of Corporation, its shareholders, Board of Directors, committees elected or appointed by its Board of Directors, officers and agents, which are valid and effective immediately prior to the Effective Date, shall be taken for all purposes as the acts, plans, policies, approvals and authorizations of the Surviving Company and shall be as effective and binding on the Surviving Company as they were with respect to Corporation. The employees of Corporation shall become the employees of the Surviving Company and shall continue to be entitled to the same rights and benefits which they enjoyed as employees of Corporation.

1.5 On and after the Effective Date, (a) the Articles of Organization and Operating Agreement of Company, as in effect on the date hereof, shall continue to be the Articles of Organization and Operating Agreement of the Surviving Company, unless and until they are thereafter duly altered, amended or repealed, as provided therein or by law, and (b) the persons serving as members and officers of Company immediately prior to the Effective Date shall be the members and officers, respectively, of the Surviving Company until their respective successors shall have been elected and shall have been duly qualified or until their earlier death, resignation or removal.

1.6 If this Agreement is approved and adopted by the Directors of Corporation and the Members of Company and this Agreement is not abandoned or terminated as permitted by Article Five, this Agreement shall be certified, filed with the Secretary of State of Florida and recorded in accordance with the FLICA and the Articles of Merger shall be signed, verified and filed with the Secretary of State of NY in accordance with the NYBCL. The Merger shall become effective on the date on which the last of such filings is made or December 31, 2014, whichever is later, which date is referred to herein as the "Effective Date".

## ARTICLE TWO COVENANT OF THE SURVIVING COMPANY TO COMPLY WITH CERTAIN PROVISIONS OF NEW YORK LAW

The Surviving Company shall comply with the provisions of the NYBCL in that (i) the Surviving Company agrees that it may be sued in the State of New York for any prior obligation of any corporation to the merger that was organized under New York law, and for enforcement of any obligation of the Surviving Company arising from the merger; (ii) the Surviving Company appoints the Secretary of State of New York as its agent for service of process in such proceeding at 41 State Street, Albany, NY 12231; and (iii) the Surviving Company agrees that it shall promptly pay to any dissenting shareholders of Corporation the amount, if any, to which they shall be entitled as a result of the Merger under the provisions of the NYBCL with respect to the rights of dissenting shareholders.

## ARTICLE THREE CONVERSION OF SHARES

The manner and basis of converting the shares of New York Common Stock shall be as follows:

3.1 On the Effective Date, each share of New York Common Stock issued and outstanding on the Effective Date shall thereupon be converted into and exchanged for one share of Florida Membership Interest.

3.2 On and after the Effective Date, each holder of a certificate evidencing issued and outstanding shares of New York Common Stock must surrender such certificate to Corporation and, upon such surrender, such holder shall be entitled to receive the same proportionate Florida Membership Interest as the number of shares of New York Common Stock formerly evidenced by the certificate surrendered bears to the total number of such shares that were issued and outstanding immediately before the Merger. Until so surrendered, each certificate which evidenced shares of New York Common Stock on the Effective Date shall be deemed for all purposes to evidence the ownership of Florida Membership Interest into which such shares were converted by virtue of the Merger. No service charge, brokerage commission or stock transfer tax shall be payable by any holder of shares of New York Common Stock in connection with the issuance of Florida Membership Interest, except that, if any such interests is recorded in a name other than that in which the certificate surrendered for exchange is registered, it shall be a condition of such issuance that the certificate so surrendered shall be properly endorsed or otherwise in proper form for transfer and that the person requesting such issuance shall pay any transfer or other taxes required by reason of the Florida Membership Interest being recorded in a name other than that of the registered holder of the certificate surrendered, or establish to the satisfaction of Corporation or its

transfer agent that such tax has been paid or is not applicable. Company shall have the right to rely upon the stock records of Corporation as to the ownership of shares of Florida Membership Interest on the Effective Date.

3.3 Corporation shall not record on its books any transfer of certificates representing issued and outstanding shares of New York Common Stock on or after the Effective Date.

#### ARTICLE FOUR CONDITIONS

The consummation of the Merger is subject to the condition that on the Effective Date no governmental authority or other third party shall have instituted or threatened any action or proceeding against Corporation or Company to enjoin, hinder or delay, or to obtain damages or other relief in connection with, the transactions contemplated by this Agreement and no action shall have been taken by any court or governmental authority rendering Corporation or Company unable to consummate the transactions contemplated by this Agreement.


#### ARTICLE FIVE AMENDMENT AND WAIVER

Prior to the Effective Date, this Agreement may be amended or modified in any manner, as may be determined in the judgment of the respective Boards of Directors of the Companies to be necessary, desirable or expedient in order to clarify the intention of the parties hereto or to effect or facilitate the filing, recording or official approval of this Agreement and the Merger in accordance with the purposes and intent of this Agreement. Any failure of either of the Companies to comply with any of the agreements set forth herein may be expressly waived in writing by the other Company.

INCIDENTAL FUNDING CORP., a New York  
corporation

By:   
Robert L. Cohn, President

INCIDENTAL FUNDING LLC, a Florida limited  
liability company

By:   
Robert L. Cohn, Manager