

L77576

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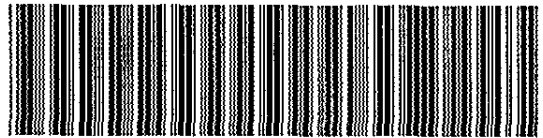
(Business Entity Name)

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02/06/03--01043--014 **70.00

FILED
03 FEB -6 PM 4:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Merger
10-2/12/03

LAW OFFICES
JORDAN PRICE WALL GRAY JONES & CARLTON

A PROFESSIONAL LIMITED LIABILITY COMPANY

JOSEPH E. WALL
R. FRANK GRAY
HENRY W. JONES, JR.
PAUL T. FLICK
TERRY J. CARLTON
HOPE DERBY CARMICHAEL
SHAWNA Y. STATON
JONATHAN P. CARR
WILLIAM K. HALE
STEPHEN R. DOLAN
CRAIG M. JANAK
SARA CARRIGAN MOESTA
BRIAN S. EDLIN
JEFFREY J. GOEBEL

JOHN R. JORDAN, JR.
ROBERT R. PRICE
KAREN KELLY CARLTON
OF COUNSEL

1951 CLARK AVENUE
RALEIGH, NC 27605

MAILING ADDRESS
POST OFFICE BOX 10669
RALEIGH, NC 27605-0669

TELEPHONE
(919) 828-2501

FACSIMILE
(919) 831-4484

E-MAIL
LAW@JORDANPRICE.COM

February 5, 2003

PERSONAL AND CONFIDENTIAL

VIA OVERNIGHT DELIVERY

Florida Department of State
Division of Corporations
409 East Gaines Street
Tallahassee, Florida 32399

Re: Garverick McCoy Tax Seminars, Incorporated; Our File No. 8481.1

Dear Sir or Madam:

Enclosed please find one (1) original and two copies of Articles of Merger of Garverick McCoy Tax Seminars, Incorporated, a Florida corporation into Garverick McCoy Tax Seminars, Incorporated, a North Carolina corporation. Also enclosed please find a check in the amount of Seventy Dollars (\$70.00) for the filing fee associated with the Articles of Merger. Please file the enclosed Articles of Merger as appropriate.

I appreciate your assistance in this matter. If you have any questions or concerns regarding this matter, please do not hesitate to contact me directly.

Sincerely,

JORDAN PRICE WALL GRAY JONES & CARLTON



Sara Carrigan Moesta

SCM.ltr.enclosures
TKLR:SCM:2/10/03

FILED
03 FEB - 6 PM 4:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

ARTICLES OF MERGER
Merger Sheet

MERGING:

GARVERICK MCCOY TAX SEMINARS, INCORPORATED, a Florida corporation
(Document #L77576)

INTO

GARVERICK MCCOY TAX SEMINARS, INCORPORATED, a North Carolina
entity not qualified in Florida.

File date: February 6, 2003

Corporate Specialist: Irene Albritton

ARTICLES OF MERGER
(Profit Corporations)

FILED
03 FEB -6 PM 4:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The following Articles of Merger are submitted in accordance with the Florida Business Corporation Act, pursuant to Sections 607.1107 and 607.1105, F.S.

First: The name and jurisdiction of the surviving corporation is:

<u>Name</u>	<u>Jurisdiction</u>	<u>Document Number</u>
Garverick McCoy Tax Seminars, Incorporated	North Carolina	645612

Second: The name and jurisdiction of the merging corporation is:

<u>Name</u>	<u>Jurisdiction</u>	<u>Document Number</u>
Garverick McCoy Tax Seminars, Incorporated	Florida	L77576

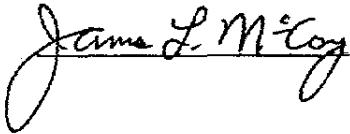
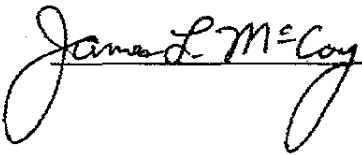
Third: The Plan of Merger is attached.

Fourth: The merger shall become effective on September 13, 2002 Filing.

Fifth: The Plan of Merger was adopted by the shareholders of the surviving corporation on September 13, 2002.

Sixth: The Plan of Merger was adopted by the shareholders of the merging corporation on September 13, 2002.

Seventh: Signatures for each corporation:

Name of Corporation	Signature	Printed, Title
Garverick McCoy Tax Seminars, Incorporated, a Florida Corporation		James L. McCoy, Pres.
Garverick McCoy Tax Seminars, Incorporated, a North Carolina corporation		James L. McCoy, Pres.

FILED
03 FEB -6 PM 4:00
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

PLAN OF MERGER OF
GARVERICK McCOY TAX SEMINARS, INCORPORATED,
a Florida corporation

INTO
GARVERICK McCOY TAX SEMINARS, INCORPORATED,
a North Carolina corporation

A. Corporation Participating in Merger.

Garverick McCoy Tax Seminars, Incorporated, a Florida corporation (the "Merging Corporation") will merge into Garverick McCoy Tax Seminars, Incorporated, a North Carolina corporation (the "Surviving Corporation").

B. Name of Surviving Corporation.

After the merger, the Surviving Corporation will have the name "Garverick McCoy Tax Seminars, Incorporated, a North Carolina corporation."

C. Merger.

The merger of the Merging Corporation into the Surviving Corporation will be effected on Filing, pursuant to the terms and conditions of this Plan. Upon the merger's becoming effective, the corporate existence of the Merging Corporation will cease, and the corporate existence of the Surviving Corporation will continue. The merger is permitted pursuant to the laws of the state of Florida and the Merging Corporation has complied or will comply with all applicable laws of the state of Florida concerning the merger. The time when the merger becomes effective is hereinafter referred to as the "Effective Time."

D. Conversion and Exchange of Shares.

At the Effective Time, the outstanding shares of the corporations participating in the merger will be converted and exchanged as follows:

1. Surviving Corporation. The outstanding shares of the Surviving Corporation will not be converted, exchanged, or altered in any manner as a result of the merger and will remain outstanding as shares of the Surviving Corporation.

2. Merging Corporation. Each outstanding share of the Merging Corporation will be converted into and exchanged for one outstanding share of the Surviving Corporation.

3. Fractional Shares. No fractional shares will be issued. Any shareholder of the Merging Corporation who would otherwise be entitled to receive five-tenths (.5) or more of a share

will instead receive an additional whole share; and any shareholder who would otherwise be entitled to less than five-tenths (.5) of a share will not receive any consideration for such fractional interest.

4. Surrender of Share Certificates. Each holder of a certificate representing shares to be converted or exchanged in the merger will surrender such certificate and after the Effective Time will be entitled to receive in exchange therefore a certificate or certificates representing the number of shares to which he is entitled under this Plan. Until so surrendered, each outstanding certificate that prior to the Effective Time represented shares of the Merging Corporation will be deemed for all purposes to evidence ownership of the consideration to be issued for such shares under this Plan; provided, however, that no holder of any such outstanding certificate shall be entitled to the payment of dividends on the shares represented by such certificate until the surrender of such certificate, but upon surrender of such certificate the Surviving Corporation shall pay to the record holder thereof the amounts of dividends that have accrued but remain unpaid with respect to such shares.

E. Amendments to Articles of Incorporation.

There shall be no amendments to the Articles of Incorporation of the Surviving Corporation.

F. "F" Reorganization.

The parties hereto specifically acknowledge that the merger of the two entities is to be classified as an "F Reorganization" as such is defined in the applicable Sections of the Internal Revenue Code of 1986, as amended.

G. Abandonment.

After approval of this Plan by the shareholders of the Merging Corporation and the Surviving Corporation, and at any time prior to the merger's becoming effective, the board of directors of the Surviving Corporation may, in their discretion, abandon the merger.

This the 13th day of September, 2002.

Garverick McCoy Tax Seminars, Incorporated,
a Florida corporation

By: James L. McCoy
James L. McCoy, President
"Merging Corporation"

Garverick McCoy Tax Seminars, Incorporated,
a North Carolina corporation

By: James L. McCoy
James L. McCoy, President
"Surviving Corporation"