

Division of Corporations

Page 1 of 1

**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 : C T CORPORATION SYSTEM  
 Account Number : FCA000000023  
 Phone : (850) 222-1092  
 Fax Number : (850) 878-5368

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

Email Address: \_\_\_\_\_

**MERGER OR SHARE EXCHANGE**  
**SMARTCO SERVICES LLC**

Certificate of Status	0
Certified Copy	0
Page Count	31
Estimated Charge	\$50.00

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Corporate Filing Menu

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13 DEC 27 AM 10:56

 FLORIDA DEPARTMENT OF STATE  
 DIVISION OF CORPORATIONS  
 TALLAHASSEE, FLORIDA

 FILED  
 13 DEC 27 PM 3:29  
 STATE OF FLORIDA  
 DIVISION OF CORPORATIONS

 Meran eff 1/1/14  
 12/30/13

**COVER LETTER**

**TO:** Amendment Section  
Division of Corporations

**SUBJECT:** SmartCo Services LLC

Name of Surviving Party

The enclosed Certificate of Merger and fee(s) are submitted for filing.

Please return all correspondence concerning this matter to:

Lauren D. Elco, Esq.

Contact Person

Schlossberg, LLC

Firm/Company

35 Braintree Hill Office Park, Suite 204

Address

Braintree, MA 02184

City, State and Zip Code

lelco@sabusinesslaw.com

E-mail address: (to be used for future annual report notification)

For further information concerning this matter, please call:

Lauren D. Elco

Name of Contact Person

at (781) 848 - 5028

Area Code and Daytime Telephone Number



Certified copy (optional) \$30.00

**STREET ADDRESS:**

Amendment Section  
Division of Corporations  
Clifton Building  
2661 Executive Center Circle  
Tallahassee, FL 32301

**MAILING ADDRESS:**

Amendment Section  
Division of Corporations  
P. O. Box 6327  
Tallahassee, FL 32314

eff  
1/1/14

**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>
SmartCo Services LLC MA		LLC
SmartCo Consulting and Training LLC FL		LLC

**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>
SmartCo Services LLC MA		LLC

**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.

FILED  
13 DEC 27 PM 3:29  
SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

**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:

January 1, 2014

**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:

SmartCo Services, LLC

135 Washington Street, Suite 201

Taunton, MA 02780

**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:

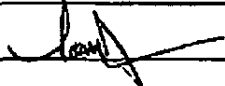
a.) Lists the following street and mailing address of an office, which the Florida Department of State may use for the purposes of s. 48.181, F.S., are as follows:

Street address: Qualified

Mailing address: Qualified

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:
SmartCo Services, LLC		Bryan Klugh
SmartCo Consulting and Training LLC		Scott Jones

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

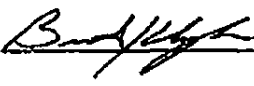
**Fees:**

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

**Certified Copy (optional):** \$30.00

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:
SmartCo Services, LLC		Bryan Klugh
SmartCo Consulting and Training LLC		Scott Jones

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

**Fees:**

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

**Certified Copy (optional):** \$30.00

## AGREEMENT AND PLAN OF MERGER

This Agreement and Plan of Merger (this "Merger Agreement"), dated as of July 22, 2013, is made by and between: SmartCo Services LLC ("Services"), a Massachusetts limited liability company; SmartCo Consulting and Training LLC, ("Consulting"), a Florida limited liability company; and each of the Members set forth on Schedule A attached hereto (the "Members").

WHEREAS, Services and Consulting are each treated as so called "S-Corporations" for tax purposes.

WHEREAS, this Merger Agreement contemplates a tax-free merger of Consulting with and into Services in a tax-free reorganization pursuant to Internal Revenue Code Section 368(a)(1)(A). The Consulting Members will receive units of interest in Services in exchange for their units of interest in Consulting.

NOW, THEREFORE, in consideration of the premises and the mutual promises herein made, and in consideration of the representations, warranties and covenants herein contained, the parties agree as follows:

1. The Merger.

1.1 The Merger. Subject to the terms and conditions hereof, and in accordance with the Massachusetts General Laws and Florida Statutes, Consulting will be merged with and into Services (the "Merger"). Certificate of Mergers and any other required documents (collectively, the "Merger Documents"), substantially in the form attached as Exhibits 1.1(a) and 1.1(b), will be duly prepared, executed and acknowledged by Services and Consulting and thereafter delivered to, respectively, the Secretary of State of the Commonwealth of Massachusetts and the Secretary of State of Florida, for filing in accordance with applicable laws contemporaneously with the Closing (as defined in Section 1.3). The Merger will become effective at such time as the Merger Documents have been filed with the Secretary of the Commonwealth of Massachusetts (the "Effective Time"). Following the Merger, Services will continue to exist under the laws of the Commonwealth of Massachusetts, and the separate existence of Consulting will cease.

1.2 Effects of the Merger. At and after the Effective Time, (i) the Merger will have all of the effects provided by the Certificate of Merger and applicable law, and (ii) the Certificate of Organization will be amended in the form attached as Exhibit 1.2(ii) until duly further amended. The Merger is intended to be a reorganization within the meaning of Section 368(a) of the Internal Revenue Code of 1986, as amended (the "Code"), and this Agreement is intended to constitute a "plan of reorganization" within the meaning of the regulations promulgated under Section 368 of the Code.

1.3 Closing. The closing of the transactions contemplated by this Agreement (the "Closing") will take place at 12:01 am on January 1, 2014 (the "Closing Date") at the offices of Schlossberg, LLC in Braintree, Massachusetts, unless another date or place is

agreed to in writing by Consulting and Services. If all of conditions set forth in Section 11 hereof are determined to be satisfied (or duly waived) at the Closing, concurrently with the Closing the parties hereto will cause the Merger to be consummated by the filing of the Merger Documents with the Secretary of State of the Commonwealth of Massachusetts. The Closing will be deemed to have concluded at the Effective Time.

1.4 Approval by the Members of Services. Services will take all action necessary in accordance with applicable law, its charter documents and any agreements to which it is a party to solicit the approval of this Agreement, the Merger and all of the transactions contemplated hereby by all Members of Services by means of a unanimous written consent of the Members, or if it is unable to obtain such written consent, by a duly convened meeting of Members. Services will use its reasonable best efforts to obtain such member approval. Services represents and warrants that its managers have duly approved the Merger and all of the transactions contemplated hereby.

1.5 Approval by the Members of Consulting. Consulting will take all action necessary in accordance with applicable law, its Charter Documents and any agreements to which it is a party to solicit the approval of this Agreement, the Merger and all of the transactions contemplated hereby by all Members of Consulting by means of a unanimous written consent of the Members, or, if it is unable to obtain such written consent, by a duly convened meeting of the Members. Consulting will use its reasonable best efforts to obtain such member approval. Consulting represents and warrants that its managers have duly approved the Merger and all of the transactions contemplated hereby.

## 2. Treatment of Outstanding Units.

4.1 Conversion of Consulting Units. As of the Effective Time, automatically and without further action, every Consulting Unit (as defined herein) shall be converted into the right to receive 1 fully paid and non-assessable Services Unit (as defined below) (the ratio of 1 Consulting Units to 1 Services Unit is referred to herein as the "Conversion Ratio"), to wit:

<u>Name</u>	<u>Consulting Units Converted</u>	<u>Services Units Received in Conversion</u>
Scott Jones	50,000	50,000
Philip Lustbader	25,000	25,000
Bryan Klugh	25,000	25,000
<b>Total:</b>	<b>100,000</b>	<b>100,000</b>

No Consulting Units shall be deemed to be outstanding or to have any rights other than those set forth above in this Section 4.1 after the Effective Time.

4.2 Cancellation of Consulting Units. As of the Effective Time, automatically and without further action, each Consulting Unit that is issued and outstanding immediately before the Effective Time will be canceled.



5. **Representations and Warranties of Services.** Services represents and warrants to Consulting that the following statements are correct and complete as of the date of this Merger Agreement:

5.1 **Organization, Qualification and Power.** Services is a limited liability company duly organized, validly existing, and in good standing under the laws of the jurisdiction of its formation, Commonwealth of Massachusetts. Services has full power and authority to carry on the business in which it is engaged and to own and use the properties owned and used by it.

5.2 **Capitalization.** The entire authorized units of interest of Services consists of 2,000,000 units (the "Services Units"). As of the Effective Time 1,000,000 Service Units will be issued and outstanding as specifically set forth in Exhibit 5.2 attached hereto. All of the Services Units to be issued in the Merger have been duly authorized and, upon consummation of the Merger, will be validly issued, fully paid and nonassessable.

5.3 **Authorization of Transaction.** Service has full power and authority to execute and deliver this Merger Agreement and to perform its obligations hereunder. This Agreement constitutes the valid and legally binding obligation of Services, enforceable in accordance with its terms and conditions.

5.3 **S Corporation Status.** Services has, with all requisite consent of its Members, validly elected to be treated as an S Corporation under Section 1362 of the Internal Revenue Code of 1986, as amended, since the Internal Revenue Service's approval effective date of January 1, 2007 and, where permitted, under the corresponding provisions of the applicable state and local law. Such election has never been terminated or revoked, is currently in effect, and will be in effect as of the Effective Date.

6. **Representations and Warranties of Consulting.** Consulting represents and warrants to Services that the following statements are correct and complete as of the date of this Merger Agreement:

6.1 **Organization, Qualification and Power.** Consulting is a limited liability company duly organized, validly existing, and in good standing under the laws of the jurisdiction of its formation, State of Florida. Consulting has full power and authority to carry on the business in which it is engaged and to own and use the properties owned and used by it.

6.2 **Capitalization.** The entire authorized units of interest of Consulting consists of 100,000 units (the "Consulting Units"). As of the Effective Time 100,000 Consulting Units will be issued and outstanding as specifically set forth in Exhibit 6.2 attached hereto.

6.3 **Authorization of Transaction.** Consulting has full power and authority (including full corporate power and authority) to execute and deliver this Merger Agreement and to perform its obligations hereunder. This Agreement constitutes the valid and legally binding obligation of Services, enforceable in accordance with its terms and conditions.

6.4 S Corporation Status. Consulting has, with all requisite consent of its Members, validly elected to be treated as an S Corporation under Section 1362 of the Internal Revenue Code of 1986, as amended, since the Internal Revenue Service's approval effective date of February 22, 2011 and, where permitted, under the corresponding provisions of the applicable state and local law. Such election has never been terminated or revoked, is currently in effect, and will be in effect as of the Effective Date.

7. Representations and Warranties of the Services Members.

Each of Deborah Klugh, Philip Lustbader, and Bryan Klugh (each sometimes referred to herein as a "Services Member") severally represents and warrants to each other Member, and to Services, as follows:

7.1 Each Services Member is the lawful owner of the Services Units as set forth in Exhibit 5.2 attached hereto, free and clear of all liens and encumbrances.

7.2 Each Services Member has, and on the Closing Date will have, full legal right, power and authority to enter into this Agreement.

7.3 Each Services Member has duly and validly executed this Agreement and has, or prior to the Closing will have, duly and validly executed and delivered all other agreements contemplated hereby, and each of this Agreement and such other agreements constitutes a valid, binding and enforceable obligation of such Services Member in accordance with its terms.

7.4 The execution, delivery and performance of this Agreement and the other agreements contemplated hereby by such Services Member, and the consummation of the transactions contemplated hereby or thereby, will not require, on the part of such Services Member, any consent, approval, authorization or other order of, or any filing with, any Governmental Entity, or under any contract, agreement or commitment to which such Services Member is a party or by which such Services Member or property of such Services Member is bound, and will not constitute a violation on the part of such Services Member of any law, administrative regulation or ruling or court decree, or any contract, agreement or commitment, applicable to such Services Member or property of such Services Member.

7.5 As of the date hereof, to the knowledge of each Services Member, there is no adverse action by any administrative or regulatory body pending or threatened against Services, and there is no litigation pending or threatened against Services.

7.6 Neither the execution of this Agreement nor the consummation of the transactions contemplated hereby will conflict or result in a breach of, or give rise to a right of termination of, or accelerate the maturity of, or the performance required by any terms of, the Certificate of Organization, Operating Agreement, or any indenture, loan agreement, lease or other agreement or arrangement of Services, or constitute a default thereunder, or result in the creation of any lien, charge or encumbrance upon any of Services' assets.

8. **Representations and Warranties of the Consulting Members.**

Each of Scott Jones, Philip Lustbader, and Bryan Klugh (each sometimes referred to herein as a "Consulting Member") severally represents and warrants to each other Member, and to Services, as follows:

8.1 Each Consulting Member is the lawful owner of the Consulting Units, as set forth in Exhibit 6.2 attached hereto to be exchanged for the Services Units pursuant to this Agreement and has, and on the Closing Date will have, good and clear title to such Consulting Units, free of all liens.

8.2 Each Consulting Member has, and on the Closing Date will have, full legal right, power and authority to enter into this Agreement and to sell and deliver the Consulting Units owned by him in the manner provided herein.

8.3 Each Consulting Member has duly and validly executed this Agreement and has, or prior to the Closing will have, duly and validly executed and delivered all other agreements contemplated hereby, and each of this Agreement and such other agreements constitutes a valid, binding and enforceable obligation of such Consulting Member in accordance with its terms.

8.4 The execution, delivery and performance of this Agreement and the other agreements contemplated hereby by such Consulting Member, and the consummation of the transactions contemplated hereby or thereby, will not require, on the part of such Consulting Member, any consent, approval, authorization or other order of, or any filing with, any Governmental Entity, or under any contract, agreement or commitment to which such Consulting Member is a party or by which such Consulting Member or property of such Consulting Member is bound, and will not constitute a violation on the part of such Consulting Member of any law, administrative regulation or ruling or court decree, or any contract, agreement or commitment, applicable to such Consulting Member or property of such Consulting Member.

8.5 As of the date hereof, to the knowledge of each Consulting Member, there is no adverse action by any administrative or regulatory body pending or threatened against Consulting, and there is no litigation pending or threatened against Consulting.

8.6 Neither the execution of this Agreement nor the consummation of the transactions contemplated hereby will conflict or result in a breach of, or give rise to a right of termination of, or accelerate the maturity of, or the performance required by any terms of, the Certificate of Formation, Operating Agreement or any indenture, loan agreement, lease or other agreement or arrangement of Consulting, or constitute a default thereunder, or result in the creation of any lien, charge or encumbrance upon any of Consulting's assets.

9. **Covenants.** Services, Consulting and the Members agree as follows with respect to the period from and after execution of this Merger Agreement:

*Confidential*

*Agreement and Plan of Merger and Re-Organization*

*Page 5 of 5*

9.1 General. Each of the parties will use its reasonable best efforts to take all action and to do all things necessary, proper, or advisable in order to consummate and make effective the transactions contemplated by this Merger Agreement.

9.2 Notices and Consents. Each of the parties will give any notices to third parties, and will use its reasonable best efforts to obtain any third party consents, that the other party reasonably may request in connection with the transactions contemplated by this Merger Agreement.

10. Indemnification.

10.1 Mutual Indemnification. Each party hereto agrees to indemnify, defend and hold each other party harmless from any claims or liabilities, including without limitation, any and all costs, expenses, reasonable attorneys' fees and/or loss or damage of every kind, type or nature arising, incurred or related thereto asserted against such party relating to or in connection with any material breach of any warranty or representation made by each respective party in this Agreement. For the avoidance of doubt, no party shall indemnify the other party for any post-Merger third party claim relating to, resulting from, arising out of or otherwise by virtue of the pre-Merger existence or operation of any party, including, but not limited to, tax or product liability.

10.2 Procedure. If a claim arises, the indemnified party shall promptly give notice to the indemnifying party. The indemnifying party shall assume the defense. Defense shall include all steps necessary in the defense or settlement agreement of such a claim or litigation resulting therefrom but shall not enter into any consent to entry of judgment or settlement, without the written consent of the indemnified party. If the indemnifying party shall not assume the defense of any such claim, then the indemnified party may defend against such claim or litigation in a manner it deems appropriate. The indemnifying party shall promptly reimburse the indemnified party for the amount (including reasonable attorney's fees) of any claim.

11. Conditions to Merger.

11.1 Conditions to Obligation of Services. The obligation of Services to consummate the transactions to be performed by it in connection with the Merger is subject to satisfaction of the following conditions:

(i) this Merger Agreement and the Merger shall have received the affirmative vote of the holders of a majority of the Services Units in favor of this Merger Agreement and the Merger;

(ii) the representations and warranties set forth in Sections 6 and 8 above shall be true and correct in all material respects at and as of the date of this Merger Agreement;

(iii) Consulting shall have performed and complied with all of its covenants hereunder in all material respects; and

(iv) all actions to be taken by Consulting in connection with consummation of the transactions contemplated hereby and all certificates, instruments, and other documents required to effect the transactions contemplated hereby will be reasonably satisfactory in form and substance to Consulting.

11.2 Conditions to Obligation of Consulting. The obligation of Consulting to consummate the transactions to be performed by it in connection with the Merger is subject to satisfaction of the following conditions:

(i) the representations and warranties set forth in Sections 5 and 7 above shall be true and correct in all material respects at and as of the date of this Merger Agreement;

(ii) Services shall have performed and complied with all of its covenants hereunder in all material respects;

(iii) this Merger Agreement and the Merger shall have received the affirmative vote of the holders of a majority of the Services Units in favor of this Merger Agreement and the Merger; and

(viii) all actions to be taken by Services in connection with consummation of the transactions contemplated hereby and all certificates, instruments, and other documents required to effect the transactions contemplated hereby will be reasonably satisfactory in form and substance to Services.

12. Amendment. Except to the extent prohibited by applicable law, any of the terms and conditions of this Merger Agreement may be waived at any time by the party entitled to the benefits thereof, and this Merger Agreement may be amended or otherwise modified at any time by agreement of Consulting and Services, in each case notwithstanding the approval hereof by the respective members or members of either party or both.

13. Termination or Abandonment. This Merger Agreement and the Merger may be terminated and/or abandoned at any time before the Effective Time, and/or the consummation of the Merger may be deferred for a reasonable period (not to exceed twelve months), only if one or more of the conditions set forth in paragraph 11 here above have not been completed and by agreement of Consulting and Services, in each case notwithstanding the approval hereof by the respective members or members of either party or both. In the event of any termination or abandonment of this Merger Agreement and the Merger, this Merger Agreement will become void and of no effect, without any liability on the part of either party, its members, directors, or officers, or any other person or entity.

14. Notices. All notices, requests, demands or other communications which are required or may be given pursuant to the terms of this Agreement will be in writing and will be deemed to have been duly given: (i) on the date of delivery if personally delivered by hand, (ii) upon the third day after such notice is deposited in the United States mail, if mailed by registered or certified mail, postage prepaid, return receipt requested, (iii) upon the date scheduled for delivery after such notice is sent by a nationally recognized overnight express courier or (iv) by fax upon written confirmation (including the automatic confirmation that is received from the recipient's fax machine) of receipt by the recipient of such notice:

If to Consulting

SmartCo Consulting and Training LLC.  
Attention: Philip Lustbader, Manager  
4905 Midtown Lane, Suite 2106  
Palm Beach Gardens, FL 33418  
Telephone No.: (877) 880-0816

If to Services:

SmartCo Services LLC  
Attention: Bryan Klugh  
135 Washington Street, Suite 201  
Taunton, MA 02780  
Telephone No.: (508) 880-0816

Such addresses may be changed, from time to time, by means of a notice given in the manner provided in this Section 14.

15. Miscellaneous.

15.1 Counterparts. This Merger Agreement may be executed in counterparts, each of which will be deemed an original, but all of which together will constitute one and the same agreement. In pleading or proving this Agreement, it will not be necessary to produce or account for more than one counterpart of this Merger Agreement duly executed by the party to be charged. Executed copies of the signature pages of this Merger Agreement sent by facsimiles or transmitted electronically in Portable Document Format ("PDF") shall be treated as originals, fully binding and with full legal force and effect, and the parties waive any rights they may have to object to such treatment. Any party delivering an executed counterpart of this Merger Agreement by facsimile or PDF also may deliver a manually executed counterpart of this Merger Agreement, but the failure to deliver a manually executed counterpart shall not affect the validity, enforceability, and binding effect of this Merger Agreement.

15.2 Captions. The captions of sections of this Merger Agreement are for convenience of reference only, and will not affect the interpretation or construction of this Merger Agreement.

15.3 *Binding Effect and Benefits: No Third-Party Beneficiaries.* This Agreement will bind and inure to the benefit of Services and Consulting and their respective successors-in-interest. Nothing in this Merger Agreement will confer any rights or remedies on any person or entity other than Services and Consulting and their respective successors-in-interest.

15.4 *Governing Law.* This Merger Agreement will be governed by and interpreted and construed in accordance with the internal laws of the Commonwealth of Massachusetts (without reference to principles of conflicts or choice of law).

15.5 *Interpretation.* When a reference is made in this Agreement to Sections, Exhibits or Schedules, such reference will be to a Section, Exhibit or Schedule to this Agreement unless otherwise indicated. The words "include," "includes," and "including" when used herein will be deemed in each case to be followed by the words "without limitation." The table of contents, index to defined terms, and headings contained in this Agreement are for reference purposes only and will not affect in any way the meaning or interpretation of this Agreement.

15.6 *Knowledge.* For purposes of this Agreement, the term "knowledge" (including any derivation thereof such as "know" or "knowing" and regardless of whether such word starts with an initial capital) in reference to Services will mean the knowledge of the managers of Services and the Services Members and in reference to Consulting will mean the knowledge of the managers of Consulting and the Consulting Members.

15.7 *Survival of Representations and Warranties.* The representations and warranties set forth in this Agreement shall survive the closing of the transactions contemplated in this Agreement.

[Remainder of Page Intentionally Left Blank]

Executed and delivered as an agreement under seal as of the date first above written.

**SMARTCO CONSULTING AND TRAINING LLC**

  
Philip Lustbader, Manager

\_\_\_\_\_  
Bryan Klugh, Manager

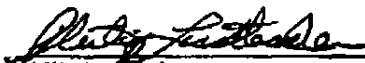
\_\_\_\_\_  
Scott Jones, Manager

**SMARTCO SERVICES LLC**

  
Philip Lustbader, Manager

\_\_\_\_\_  
Bryan Klugh, Manager

**MEMBERS:**

  
Philip Lustbader

\_\_\_\_\_  
Bryan Klugh

\_\_\_\_\_  
Scott Jones

\_\_\_\_\_  
Deborah Klugh

[Signature Page to Agreement and Plan of Merger]



Executed and delivered as an agreement under seal as of the date first above written.

**SMARTCO CONSULTING AND TRAINING LLC**

\_\_\_\_\_  
Philip Lustbader, Manager

\_\_\_\_\_  
Bryan Klugh, Manager

\_\_\_\_\_  
Scott Jones, Manager

**SMARTCO SERVICES LLC**

\_\_\_\_\_  
Philip Lustbader, Manager

\_\_\_\_\_  
Bryan Klugh, Manager

**MEMBERS:**

\_\_\_\_\_  
Philip Lustbader

\_\_\_\_\_  
Bryan Klugh

\_\_\_\_\_  
Scott Jones

\_\_\_\_\_  
Deborah Klugh

[Signature Page to Agreement and Plan of Merger]

Executed and delivered as an agreement under seal as of the date first above written.

**SMARTCO CONSULTING AND TRAINING LLC**

\_\_\_\_\_  
Philip Lustbader, Manager

\_\_\_\_\_  
Bryan Klugh, Manager

  
\_\_\_\_\_  
Scott Jones, Manager

**SMARTCO SERVICES LLC**


\_\_\_\_\_  
Philip Lustbader, Manager

\_\_\_\_\_  
Bryan Klugh, Manager

**MEMBERS:**

\_\_\_\_\_  
Philip Lustbader

\_\_\_\_\_  
Bryan Klugh

  
\_\_\_\_\_  
Scott Jones

\_\_\_\_\_  
Deborah Klugh

[Signature Page to Agreement and Plan of Merger]

**SCHEDULE A**  
**MEMBERS**

**SMARTCO SERVICES LLC**

Philip Lustbader

Bryan Klugh

Deborah Klugh

**SMARTCO CONSULTING AND TRAINING LLC**

Philip Lustbader

Bryan Klugh

Scott Jones

**Exhibit 1.1(a)**

**CERTIFICATE OF MERGER  
OF  
SMARTCO SERVICES, LLC**

SmartCo Services LLC (the "LLC"), a limited liability company organized and existing under and by virtue of the Massachusetts Limited Liability Company Act, does hereby certify:

1. The name, address, employer identification number, state of organization and date of organization of each business entity involved in the merger is as follows:

(a) SmartCo Services LLC, 135 Washington Street, Suite 201, Taunton, MA 02780, was organized under the law of the Commonwealth of Massachusetts on May 25, 2005 ("Services"). Services' federal identification number is 202957524.

(b) SmartCo Consulting and Training LLC, 4905 Midtown Lane, Suite 2106, Palm Beach Gardens, FL 33418, was organized under the law of the State of Florida on February 22, 2011 ("Consulting"). Consulting's federal identification number is 275080974.

2. The Agreement and Plan of Merger was duly adopted by Services in accordance with the provisions of Section 60 of the Massachusetts Limited Liability Company Act and its operating agreement and by Consulting in accordance with Chapter 605 of the Florida Statutes and its operating agreement.

3. The surviving entity shall be SmartCo Services LLC (the "Surviving Entity") which shall continue its existence as the Surviving Entity under its present name upon the effective date of the merger pursuant to the provision of the Massachusetts Limited Liability Company Act.

4. The effective date of the merger shall be January 1, 2014.

5. The Agreement and Plan of Merger will be kept on file at the principal office the Surviving Entity. A copy of the Agreement and Plan of Merger will be furnished by the Surviving Entity upon request and without cost to any member of Services or to any person holding an interest in any other business entity.

12/27/2013 9:47:55 From: To: 8506176380

(21/31 )

Executed on this 22nd day of July, 2013.

**SMARTCO SERVICES LLC**

By:   
Bryan Klugh, Manager

**SMARTCO CONSULTING AND TRAINING LLC**

By: \_\_\_\_\_  
Scott Jones, Manager

12/27/2013 9:47:55 From: To: 8506176380

(22/31 )

Executed on this 22nd day of July, 2013.

**SMARTCO SERVICES LLC**

By: \_\_\_\_\_  
Bryan Klugh, Manager

**SMARTCO CONSULTING AND TRAINING LLC**

By:  \_\_\_\_\_  
Scott Jones, Manager

12/27/2013 9:47:55 From: To: 8506176380

(23/31 )

**Exhibit 1.1(b)**  
**Certificate of Merger**  
**For**  
**Florida Limited Liability Company**

**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>
SmartCo Services LLC	MA	LLC
SmartCo Consulting and Training LLC	FL	LLC

**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>
SmartCo Services LLC	MA	LLC

**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.



**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:

**January 1, 2014**

**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:

**SmartCo Services, LLC**

**135 Washington Street, Suite 201**

**Taunton, MA 02780**

**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: **Qualified**

Mailing address: **Qualified**

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:
SmartCo Services, LLC		Bryan Klugh
SmartCo Consulting and Training LLC		Scott Jones

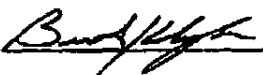
Corporations:	Chairman, Vice Chairman, President or Officer (If no directors selected, signature of incorporator.)
General partnerships:	Signature of a general partner or authorized person
Florida Limited Partnerships:	Signatures of all general partners
Non-Florida Limited Partnerships:	Signature of 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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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:
SmartCo Services, LLC		Bryan Klugh
SmartCo Consulting and Training LLC		Scott Jones

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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**Exhibit 1.2(ii)**  
**AMENDMENT TO CERTIFICATE OF ORGANIZATION**  
**OF**  
**SMARTCO SERVICES LLC**

**January 1, 2014**

The undersigned, an authorized natural person, for the purpose of amending the Certificate of Organization of SmartCo Services LLC, a Massachusetts limited liability company (the "Company") under the provisions and subject to the requirements of Chapter 156C, Section 13 (the "Act") of the Massachusetts General Laws, hereby certifies as follows:

1. **Federal Identification Number.** The Federal identification number of the Company is: 202957524
2. **Name of the Limited Liability Company.** The name of the Company is: SmartCo Services LLC.
3. **Date of Organization.** The date for filing of its Certificate of Organization is May 25, 2005.
4. **Managers.** The name and business address of the managers of the Company are as follows:

Bryan Klugh	135 Washington Street, Taunton, MA 02780
Philip Lustbader	4905 Midtown Lane, Suite 2106, Palm Beach Gardens, 33418

5. **Execution of Documents (Secretary of the Commonwealth).** The name and address of the person in addition to the Manager(s) who is authorized to execute on behalf of the Company any documents to be filed with the Secretary of the Commonwealth of Massachusetts is as follows:

None.

6. **Execution of Recordable Instruments.** Each manager of the Company is authorized to execute, acknowledge, deliver and record any recordable instrument purporting to affect an interest in real property.
7. **Amendment.** The Certificate of Organization of the Company is hereby amended by deleting Article 6 in its entirety and replacing it with the following new Article 6:

"The name and business address of each manager, if any,

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Bryan Klugh	135 Washington Street, Taunton, MA 02780
Philip Lustbader	4905 Midtown Lane, Suite 2106, Palm Beach Gardens, 33418
Scott Jones	1305 Kildare Court, Snellville, GA 30078

IN WITNESS WHEREOF, the undersigned has executed this Certificate of Amendment to Certificate of Formation as of the date first written above.

  
Philip Lustbader, Authorized Person

**Exhibit 5.2**  
**Services Members – Pre Merger**

Philip Lustbader – 333,333 Services Units  
Bryan Klugh – 510,000 Services Units  
Deborah Klugh – 156,667 Services Units