

Division of Corporations

M10000000587

Florida Department of State
Division of Corporations
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To:

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

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Account Name : C T CORPORATION SYSTEM
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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

MERGER OR SHARE EXCHANGE REHMANN ACCOUNTING LLC

Certificate of Status	0
Certified Copy	0
Page Count	05
Estimated Charge	\$25.00

\$50.00

T. CLINE

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EXAMINER

**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>
REHMANN ACCOUNTING LLC	Michigan	limited liability company
LEVINE MAKRIE CPAS, 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>
REHMANN ACCOUNTING LLC	Michigan	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.

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:

Rehmann Accounting LLC
5800 Grand
Saginaw Michigan 48638

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.

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

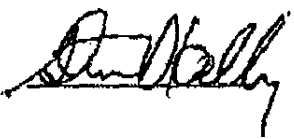
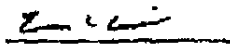
a.) Lists the following street and mailing address of an office, which the Florida Department of State may use for the purposes of s. 48.181, F.S., are as follows:

Street address:

Mailing address:

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:
REHMANN ACCOUNTING LLC		Steven D. Kelly President and CEO
LEVINE MAKRIIS CPAS, LLC		Leonard W. Levine President

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TALLAHASSEE, FLORIDA

PLAN OF MERGER

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

Name	Jurisdiction	Form/Entity Type
REHMANN ACCOUNTING LLC	Michigan	limited liability company
LEVINE MAKRIIS CPAS, LLC	Florida	limited liability company

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

Name	Jurisdiction	Form/Entity Type
REHMANN ACCOUNTING LLC	Michigan	limited liability company

THIRD: The terms and conditions of the merger are as follows (Attach additional sheet if necessary):

The following shall occur on the Effective Date of the Merger:

(a) The separate existence of Levine Makriis CPAs LLC ("LM") shall cease, and LM shall be merged with and into Rehmann Accounting LLC ("Rehmann Accounting"), which shall be the Surviving Company. As used in this Plan of Merger, the term "Surviving Company" shall mean Rehmann Accounting upon the consummation of the Merger.

(b) Rehmann Accounting's Articles of Organization (the "Articles") shall be the Surviving Company's Articles of Organization until amended in accordance with the Michigan Limited Liability Company Act (the "MLLCA").

(c) Rehmann Accounting's Operating Agreement (the "Rehmann Accounting Operating Agreement") shall be the Surviving Company's Operating Agreement until amended in accordance with the Articles, the Rehmann Accounting Operating Agreement and the MLLCA.

(d) The Surviving Company's Board of Directors shall consist of the members of Rehmann Accounting's Board of Directors who were in office immediately before the Effective Date, until their respective successors are duly elected and qualified or until their earlier death, resignation or removal.

(e) On the Effective Date, the officers of Rehmann Accounting who were in office immediately before the Effective Date shall be the Surviving Company's officers until their respective successors are duly appointed or until their earlier death, resignation or removal.

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 TALLAHASSEE, FLORIDA

09/01/2011 13:06

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PAGE 05/05

FOURTH:

A. The manner and basis of converting the interests, shares, obligations or other securities of each merged party into the interests, shares, obligations or other securities of the survivor, in whole or in part, into cash or other property is as follows (*Attach additional sheet if necessary*):

On the Effective Date of the Merger, by virtue of the Merger and without any action on the part of the holders of the LM membership interests as of the Effective Date, the following shall occur:

(a) All of the outstanding LM membership interests will be canceled and Leonard W. Levine shall receive in exchange for the LM membership interests one (1) Share of membership interest in The Rehmann Group, LLC, a Michigan limited liability company ("TRG").

(b) TRG shall remain the sole member of and the sole holder of the membership interest in Rehmann Accounting.

B. The manner and basis of converting ~~rights to acquire~~ the interests, shares, obligations or other securities of each merged party into ~~rights to acquire~~ the interests, shares, obligations or other securities of the survivor, in whole or in part, into cash or other property is as follows (*Attach additional sheet if necessary*):

NOT APPLICABLE

FIFTH: Any statements that are required by the laws under which each other business entity is formed, organized, or incorporated are as follows (*Attach additional sheet if necessary*):

NOT APPLICABLE

SIXTH: Other provisions, if any, relating to the merger are as follows (*Attach additional sheet if necessary*):

NOT APPLICABLE

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STATE DEPT OF STATE
TALLAHASSEE, FLORIDA

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