

P00000087727

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May 22, 2002

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Department of State
Division of Corporations
Corporate Filings
409 E. Gaines Street
Tallahassee, FL 32399

VIA UPS

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*****70.00 *****70.00

Re: Articles of Merger for RHL Accurate Management Co.
Document # P00000087727

Dear Sir/Madam:

Enclosed for filing with your office are the executed Articles of Merger along with an attached copy of the Agreement and Plan of Merger. Please process in your usual manner. In addition, I have enclosed a check made payable to the Florida Department of State in the amount of \$70.00 for payment of the filing fee. Once filed, please return the filed documents to the undersigned in the enclosed self-addressed, stamped envelope.

If you should have any questions, please do not hesitate to contact me. Thank you.

Very truly yours,

DAWDA, MANN, MULCAHY & SADLER, PLC

William D. Wood

William D. Wood

WDW/cp
Enclosures

Merger

V SHEPARD MAY 30 2002

ARTICLES OF MERGER
Merger Sheet

MERGING: -----

RHL, INC., a Michigan corporation not qualified in Florida

INTO

RHL ACCURATE MANAGEMENT CO., a Florida entity, P00000087727.

File date: May 23, 2002

Corporate Specialist: Veima Shepard

ARTICLES OF MERGER

(Profit Corporations)

The following articles of merger are submitted in accordance with the Florida Business Corporation Act, pursuant to section 607.1105, F.S.

First: The name and jurisdiction of the surviving corporation:

Name

Jurisdiction

RHL Accurate Management Co.

Florida

Second: The name and jurisdiction of each merging corporation:

Name

Jurisdiction

RHL, Inc.

Michigan

Third: The Plan of Merger is attached.

Fourth: The merger shall become effective on the date the Articles of Merger are filed with the Florida Department of State

OR ____/____/____ (Enter a specific date. NOTE: An effective date cannot be prior to the date of filing or more than 90 days in the future.)

Fifth: Adoption of Merger by surviving corporation - (COMPLETE ONLY ONE STATEMENT)

The Plan of Merger was adopted by the shareholders of the surviving corporation on January 1, 2002

The Plan of Merger was adopted by the board of directors of the surviving corporation on _____ and shareholder approval was not required.

Sixth: Adoption of Merger by merging corporation(s) (COMPLETE ONLY ONE STATEMENT)

The Plan of Merger was adopted by the shareholders of the merging corporation(s) on January 1, 2002

The Plan of Merger was adopted by the board of directors of the merging corporation(s) on _____ and shareholder approval was not required.

(Attach additional sheets if necessary)

FILED
SECRETARY OF STATE
DIVISION OF CORPORATIONS
02 MAY 23 PM 3:26

Seventh: SIGNATURES FOR EACH CORPORATION

Name of Corporation

Signature

Typed or Printed Name of Individual & Title

RHL, Inc.

Randal H. Lollar, President

RHL Accurate Management Co.

Randal H. Lollar, President

PLAN OF MERGER

(Non Subsidiaries)

The following plan of merger is submitted in compliance with section 607.1101, F.S. and in accordance with the laws of any other applicable jurisdiction of incorporation.

First: The name and jurisdiction of the surviving corporation:

Name

Jurisdiction

RHL Accurate Management Co.

Florida

Second: The name and jurisdiction of each merging corporation:

Name

Jurisdiction

RHL, Inc.

Michigan

Third: The terms and conditions of the merger are as follows:

See attached Agreement and Plan of Merger incorporated herein by reference.

Fourth: The manner and basis of converting the shares of each corporation into shares, obligations, or other securities of the surviving corporation or any other corporation or, in whole or in part, into cash or other property and the manner and basis of converting rights to acquire shares of each corporation into rights to acquire shares, obligations, or other securities of the surviving or any other corporation or, in whole or in part, into cash or other property are as follows: See attached Agreement and Plan of Merger incorporated herein by reference.

(Attach additional sheets if necessary)

THE FOLLOWING MAY BE SET FORTH IF APPLICABLE:

Amendments to the articles of incorporation of the surviving corporation are indicated below or attached as an exhibit:
See attached Agreement and Plan of Merger incorporated herein by reference.

OR

Restated articles are attached:

Other provisions relating to the merger are as follows:

See attached Agreement and Plan of Merger incorporated herein by reference.

AGREEMENT AND PLAN OF MERGER

This AGREEMENT AND PLAN OF MERGER (this "Agreement") is made as of the 1st day of January, 2002, by and between RHL Accurate Management Co., a Florida corporation ("Accurate," or the "Surviving Company") and RHL, Inc., a Michigan corporation ("RHL") (from time to time hereinafter, Accurate and RHL are collectively referred to as the "Constituent Companies").

RECITALS

A. Accurate is a Florida corporation (Florida Document # P00000087727) duly organized and existing under the laws of the State of Florida, having as of the date of this Agreement an authorized capitalization of 60,000 shares of common stock, no par value ("Accurate Common Stock"), of which one thousand (1,000) shares are issued, outstanding, and entitled to vote. Randal H. Lollar, Trustee under the Randal H. Lollar Trust u/a/d July 18, 1994, as amended and restated ("Trustee"), owns all of the issued and outstanding Accurate Common Stock.

B. RHL is a corporation duly organized and existing under the laws of the State of Michigan (Michigan Corporate Identification Number: 504-345), having as of the date of this Agreement an authorized capitalization of 60,000 shares of common stock, no par value ("RHL Common Stock") of which fifty (50) shares are issued, outstanding and entitled to vote. Trustee owns all of the issued and outstanding shares of RHL Common Stock.

C. The Board of Directors and the sole shareholder of RHL have determined that it is in the best interest of RHL that RHL merge with and into Accurate in accordance with this Agreement and the applicable provisions of Title XXXVI, Chapter 607 Florida Statutes, as amended, of the Business Corporation Act of the State of Florida.

D. The Board of Directors and the sole Shareholder of Accurate have determined that it is in the best interest of Accurate that RHL merge with and into Accurate in accordance with this Agreement and the applicable provisions of Chapter 7 of Public Act 284 of the Public Acts of 1972, as amended, of the Business Corporation Act of the State of Michigan.

E. The merger shall be a transaction qualifying as a reorganization within the meaning of §368(a)(1)(A) of the Internal Revenue Code.

AGREEMENT

1. Merger. As of the date on which the Articles of Merger (as defined below) are filed with the State of Florida (the "Effective Date"), RHL and Accurate will merge into a single corporation in accordance with this Agreement and with the applicable provisions of

the laws of the States of Florida and Michigan (the "Merger"). RHL will merge into Accurate, and Accurate will be the surviving company. The separate existence of RHL will cease on the Effective Date, and the existence of Accurate will continue unaffected by the Merger, with all the rights and subject to all the duties of a corporation organized under the laws of the State of Florida.

2. Manner and Basis of Conversion of Shares. The shares of stock of the Constituent Companies will be converted as follows:

(a) On the Effective Date, all outstanding shares of RHL Common Stock will be exchanged for and converted into fifty (50) shares of the Accurate Common Stock, without any action by the holder thereof. Specifically, every one (1) share of RHL Common Stock will be exchanged for one (1) share of Accurate Common Stock.

(b) On the Effective Date, each share of RHL Common Stock then outstanding will be canceled by virtue of the Merger without any action by the holder thereof.

3. Action Required by Constituent Companies. This Agreement has been approved by the Board of Directors and sole shareholder of Accurate and by the Board of Directors and the sole shareholder of RHL pursuant to the Business Corporation Acts, as amended of the States of Florida and Michigan. If neither party to this Agreement elects to exercise any right it may have to terminate this Agreement, the Constituent Companies will promptly file a Certificate of Merger with the State of Michigan and Articles of Merger with the State of Florida and will thereafter take any further action necessary or appropriate to effectuate the Merger.

4. Name and Purposes of Surviving Company. The name of the Surviving Company is RHL Accurate Management Co., a Florida corporation.

5. Effect of Merger on Articles of Incorporation. On the Effective Date, Article III of the Articles of Incorporation of Accurate (the "Articles") will be amended as follows:

"The purpose or purposes for which the Corporation is organized is to engage in any activity within the purposes for which Corporations may be organized under the Florida Business Corporation Act, including, but not limited to, operation as a management company."

By appropriate lawful action of Accurate, the Articles may be further altered or amended, or may be repealed.

6. Bylaws of Surviving Company. On the Effective Date, the Bylaws of Accurate (the "Bylaws") will remain unchanged and the governing Bylaws. The Bylaws may be altered, amended, or repealed by appropriate lawful action of Accurate.

7. Organization of Surviving Company Following Merger. Immediately following the Merger: (i) the corporate headquarters will be located at 11218 Callaway Greens, Fort Myers, FL 33913; and (ii) the following persons will occupy the positions set forth beside their names below:

President	Randal H. Lollar
Secretary/Treasurer	Randal H. Lollar

8. Effect of Merger. As of the Effective Date:

- (a) RHL's separate existence shall cease;
- (b) the Surviving Company will possess all the rights, privileges, patents, trademarks, licenses, registrations, immunities, powers and franchises, public or private of each of the Constituent Companies;
- (c) the Surviving Company will be subject to all the restrictions, disabilities, obligations, duties and liabilities of each of the Constituent Companies;
- (d) all assets and property, real, personal and mixed, and all debts due on whatever account, all choses in actions, and all and every other interest of or belonging to or due to each of the Constituent Companies will be taken and deemed to be transferred to and vested in the Surviving Company without further act or deed;
- (e) the title to any real estate, or any interest therein, vested in either of the Constituent Companies will not revert or be in any way impaired by reason of the Merger;
- (f) the Surviving Company will be responsible and liable for all the liabilities and obligations of each of the Constituent Companies;
- (g) any claim existing or action or proceeding pending by or against either of the Constituent Companies, whether civil, criminal or administrative, may be prosecuted to judgment, with right of appeal by the Surviving Company as if the Merger had not taken place, or the Surviving Company may be substituted therefor;
- (h) each of the Constituent Companies irrevocably appoint the resident agent set forth in the Surviving Company's Articles of Organization as its agent to accept service of process in any suit or other proceeding;

(i) the rights of creditors of each of the Constituent Companies will be preserved unimpaired by the Merger; and

(j) any liens upon the property of either of the Constituent Companies will be preserved unimpaired by the Merger on the property affected by such liens prior to the Effective Date.

9. Termination. Notwithstanding anything in this Agreement to the contrary, this Agreement may be terminated and the Merger may be abandoned at any time prior to the Effective Date hereof, by appropriate, mutual consent and action of the Board of Directors of Accurate and RHL. Any of the provisions of this Agreement may be modified at any time by a writing approved by the Board of Directors of Accurate and RHL and executed in the same manner as this Agreement.

10. Further Assurances. If, after the Effective Date, the Surviving Company shall determine that further conveyances, agreements, documents, instruments, assurances of law, or any other things are necessary or desirable to vest, perfect, confirm or record in the Surviving Company, the title to any property, rights, privileges, powers and franchises of the Constituent Companies or to otherwise carry out the provisions of this Agreement, the appropriate directors and officers last in office in each Constituent Company shall (a) execute and deliver, on the Surviving Company's request, any and all proper conveyances, agreements, documents, instruments and assurances of law; and (b) do all things necessary or proper to vest, perfect or confirm title to the Surviving Company's property, rights, privileges, powers and franchises and otherwise to carry out the provisions of this Agreement.

11. No Third-Party Beneficiaries. Except as otherwise specifically provided in this Agreement, nothing expressed or implied in this Agreement is intended or shall be construed to confer on or give any person, firm or corporation, other than the Constituent Companies and their shareholders, any rights or remedies under or by reason of this Agreement.

12. Law Governing. This Agreement is made pursuant to, and will be governed by, construed under and enforced in accordance with the laws of the State of Michigan, but the effect of the Merger shall be as provided by the applicable provisions of the laws of the States of Florida and Michigan.

13. Section Headings. The section headings herein are for reference purposes only and will not affect in any way the meaning or interpretation of this Agreement, nor are they deemed to constitute a part of this Agreement.

14. Incorporation of Recitals. The recitals are not mere recitals, but form an integral part of this Agreement and are incorporated herein by reference.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed as of the day and year first above written.

RHL ACCURATE MANAGEMENT CO.,
a Florida corporation

By: 

Randal H. Lollar

Its: President

RHL, INC.,
a Michigan corporation

By: 

Randal H. Lollar

Its: President

CERTIFICATE OF THE SECRETARY

I, Randal H. Lollar, Secretary of RHL, Inc., a Michigan corporation ("RHL"), certify that the Agreement and Plan of Merger to which this certificate is attached, after having been first signed on behalf of RHL and having been signed on behalf of RHL Accurate Management Co., a Florida corporation ("Accurate"), was adopted pursuant to the Business Corporation Act of the State of Michigan by the unanimous written consent of the sole Shareholder of RHL, who holds all of the shares of the capital stock of the corporation issued and outstanding having voting power. The Agreement and Plan of Merger was adopted as the act of the sole Shareholder of RHL and as the act of the sole Shareholder of Accurate.

January 1, 2002

By: 

Randal H. Lollar

Its: Secretary

CERTIFICATE OF THE SECRETARY

I, Randal H. Lollar, Secretary of RHL Accurate Management Co., a Florida corporation ("Accurate"), certify that the Agreement and Plan of Merger to which this certificate is attached, after having been first signed on behalf of Accurate and having been signed on behalf of RHL, Inc., a Michigan corporation ("RHL"), was adopted pursuant to the Business Corporation Act of the State of Florida by the written consent of the sole Shareholder of Accurate. The Agreement and Plan of Merger was adopted as the act of the sole Shareholder of Accurate and as the act of the sole shareholder of RHL.

January 1, 2002

By: 

Randal H. Lollar

Its: Secretary