

P00000089061

CRARY, BUCHANAN, BOWDISH, BOVIE,  
BERES, NEGRON & THOMAS

CHARTERED

ATTORNEYS AT LAW

EVANS CRARY (1905-1968)  
EVANS CRARY, JR.  
WILLIAM F. CRARY  
LARRY E. BUCHANAN  
JAMES L. S. BOWDISH †  
GEORGE F. BOVIE, III  
LAWRENCE EVANS CRARY III  
WILLIAM F. CRARY II  
R. MICHAEL CRARY  
STEVEN D. BERES \*  
JOSEPH NEGRON, JR.  
JEFFREY F. THOMAS \*\*

REPLY TO:

STUART

ALAN O. FORST  
ROBERT J. ELDER III  
JENNIFER L. WILLIAMSON

\* BOARD CERTIFIED IN WILLS,  
TRUSTS & ESTATES LAW  
\*\* BOARD CERTIFIED IN  
FAMILY & MARITAL LAW  
† BOARD CERTIFIED  
CIVIL TRIAL LAWYER

September 22, 2000

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

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-09/26/00--01006--005  
\*\*\*\*\*70.00 \*\*\*\*\*70.00

Re: ACCOUNTING.COM, INC./Document # P00000089061/Articles of Merger and Plan of Merger

Dear Sir/Madam:

Enclosed please find the following merger documents for Accounting.Com, Inc.:

1. The original and an extra copy of the Articles of Merger of Second Shift, Inc. into Accounting.Com, Inc.;
2. The original and an extra copy of the Plan of Merger between Accounting.Com, Inc. and Second Shift, Inc.; and
3. Our company check in the amount of \$70.00, which represents the merger filing fees.

If these documents are acceptable, please file the Merger. As requested, the extra copies of the Articles and the Plan of Merger are to be mailed back to us with proof of filing.

Thank you for your concern and assistance in this matter. If you have any questions regarding this merger, please contact me.

Very truly yours,

*Mitsie Polanco*  
Mitsie Polanco  
Legal Secretary

Enclosure

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FILED  
SECRETARY OF STATE  
DIVISION OF CORPORATIONS  
00 SEP 26 PM 4:46

*Merger*  
*LB*  
*10-4-2000*

**ARTICLES OF MERGER**  
**Merger Sheet**

**MERGING:**

**SECOND SHIFT, INC.**, a Massachusetts corporation (not qualified to transact business in Florida)

**INTO**

**ACCOUNTING.COM, INC.**, a Florida entity, P00000089061.

File date: September 26, 2000

Corporate Specialist: Louise Flemming-Jackson

FAX AUDIT NUMBER: \_\_\_\_\_

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**ARTICLES OF MERGER**  
**OF**  
**SECOND SHIFT, INC., a Massachusetts corporation**  
**INTO**  
**ACCOUNTING.COM, INC., a Florida corporation**

**Article 1.**

- a. **Names of Merging Corporations/Name of Surviving Corporation.** SECOND SHIFT, INC., a Massachusetts corporation, shall merge into ACCOUNTING.COM, INC., a Florida corporation. The surviving corporation shall be ACCOUNTING.COM, INC., a Florida corporation.
- b. **Terms and Conditions of Merger.** SECOND SHIFT, INC., a Massachusetts corporation shall be completely merged into ACCOUNTING.COM, INC., a Florida corporation. SECOND SHIFT, INC., a Massachusetts corporation, shall thereafter cease to exist.
- c. **Conversion of Shares of Corporations.** The shares of stock in SECOND SHIFT, INC., a Massachusetts corporation, shall be exchanged on a one for one basis for shares of common stock in ACCOUNTING.COM, INC., a Florida corporation. There are no other classes of stock in either corporation, nor are there any shares in series.

Prepared by:  
Lawrence E. Crary III, Esquire  
555 Colorado Avenue  
Stuart, Florida 34994  
(561) 287-2600  
Fla. Bar No.: 250414

FAX AUDIT NUMBER: \_\_\_\_\_

FAX AUDIT NUMBER: \_\_\_\_\_

d. **Effective Date.** The effective date of the merger shall be the date of the filing of the Certificate by the Secretary of State of the State of Florida evidencing the merger of the corporations. This Plan of Merger was unanimously adopted by the Board of Directors and Shareholders of SECOND SHIFT, INC., a Massachusetts corporation and by the unanimous approval of the Board of Directors and Shareholders of ACCOUNTING.COM, INC., a Florida corporation on the 10th day of August, 2000.

## **Article 2.**

a. **Shareholder Approval.** The Plan of Merger was unanimously approved by all of the Shareholders of SECOND SHIFT, INC., a Massachusetts corporation, and ACCOUNTING.COM, INC., a Florida corporation.

b. **Date of Approval.** The Plan of Merger was unanimously approved by the Board of Directors and Shareholders of SECOND SHIFT, INC., a Massachusetts corporation, and unanimously approved by the Board of Directors and Shareholders of ACCOUNTING.COM, INC., a Florida corporation, on the 10th day of August, 2000.

## **Article 3.**

a. **Legal Permissibility.** This merger is permitted by the laws of the State of Massachusetts and the laws of the State of Florida.

b. **Governing Law/Copy of Agreement of Merger/Massachusetts Service of Process.** The surviving Florida corporation shall be governed by the laws of the State of Florida. A copy of the Agreement of Merger shall be furnished to any stockholder of the surviving corporation or any constituent corporation without charge upon written request and an original or attested copy thereof shall be kept at an office in Massachusetts for inspection by such persons. The surviving Florida corporation hereby consents to be served with process in Massachusetts by service upon the Secretary of State of the State of Massachusetts in any proceeding for enforcement of any obligation of any constituent Massachusetts corporation, i.e., the merged Massachusetts corporation, or of any obligation of the surviving Florida corporation arising from this merger, including suits for appraisal rights under Massachusetts law.

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c. **Suit for Obligations in Massachusetts.** The surviving Florida corporation agrees that it may be sued in the Commonwealth of Massachusetts for any prior obligation of any constituent Massachusetts corporation and of any constituent foreign corporation qualified to do business in Massachusetts and for any obligation hereafter incurred by the surviving Florida corporation (including obligations to dissenting stockholders) and the surviving Florida corporation also agrees to the appointment of the Secretary of State of Massachusetts as its agent to accept service of process in actions for enforcement of any such obligation.

IN WITNESS WHEREOF, the corporations merging under these Articles of Merger have caused their duly authorized officers to execute these Articles of Merger this 10 day of August, 2000.

Witnesses:

Gus W. Everhard

Gus W. Everhard

SECOND SHIFT, INC.,  
a Massachusetts corporation

By: P. Ryan Cahill  
Its: President

(Corporate Seal)

P. Ryan Cahill  
P. Ryan Cahill, Sole Shareholder  
of SECOND SHIFT, INC.,  
a Massachusetts corporation

Witnesses:

Gus W. Everhard

Gus W. Everhard

ACCOUNTING.COM, INC.,  
a Florida corporation

By: P. Ryan Cahill  
Its: President

(Corporate Seal)

FAX AUDIT NUMBER: \_\_\_\_\_

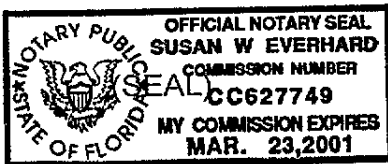
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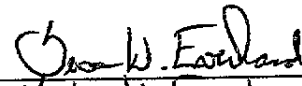
  
P. Ryan Cahill, Sole Shareholder  
of ACCOUNTING.COM, INC., a  
Florida corporation

STATE OF Florida

COUNTY OF Dade

The foregoing instrument was acknowledged before me this 10 day of August, 2000 by P. Ryan Cahill, as **President and Sole Shareholder of SECOND SHIFT, INC., a Massachusetts corporation**, on behalf of the corporation and individually as sole shareholder of the corporation. He (PLEASE CHECK ONE OF THE FOLLOWING) ☒ is personally known to me or ☐ has produced \_\_\_\_\_ (TYPE OF IDENTIFICATION) as identification.



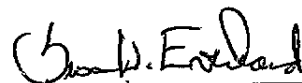
  
Susan W. Everhard (Print Name)  
NOTARY PUBLIC  
My Commission Expires:

STATE OF Florida

COUNTY OF Dade

The foregoing instrument was acknowledged before me this 10 day of August, 2000 by P. Ryan Cahill, as **President and Sole Shareholder of ACCOUNTING.COM, INC., a Florida corporation**, behalf of the corporation and individually as sole shareholder of the corporation. He (PLEASE CHECK ONE OF THE FOLLOWING) ☒ is personally known to me or ☐ has produced \_\_\_\_\_ (TYPE OF IDENTIFICATION) as identification.



  
Susan W. Everhard (Print Name)  
NOTARY PUBLIC  
My Commission Expires:

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FAX AUDIT NUMBER: \_\_\_\_\_

FAX AUDIT NUMBER: \_\_\_\_\_

**PLAN OF MERGER BETWEEN**  
**ACCOUNTING.COM, INC., a Florida corporation**  
**AND**  
**SECOND SHIFT, INC., a Massachusetts corporation**

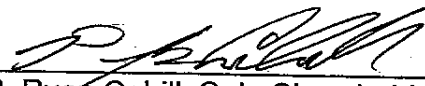
This Plan of Merger has been adopted by the unanimous approval of the Board of Directors and Shareholders of ACCOUNTING.COM, INC., a Florida corporation and by unanimous approval of the Board of Directors and Shareholders of SECOND SHIFT, INC., a Massachusetts corporation, as follows:

1. **Names of Merging Corporations/Name of Surviving Corporation.** SECOND SHIFT, INC., a Massachusetts corporation, shall merge into ACCOUNTING.COM, INC., a Florida corporation. The surviving corporation shall be ACCOUNTING.COM, INC., a Florida corporation.
2. **Terms and Conditions of Merger.** SECOND SHIFT, INC., a Massachusetts corporation, shall be completely merged into ACCOUNTING.COM, INC., a Florida corporation. SECOND SHIFT, INC., a Massachusetts corporation, shall thereafter cease to exist.
3. **Conversion of Shares of Corporations.** The shares of stock in SECOND SHIFT, INC., a Massachusetts corporation, shall be exchanged on a one for one basis for shares of common stock in ACCOUNTING.COM, INC., a Florida corporation. There are no other classes of stock in either corporation, nor are there any shares in series.
4. **Laws of Respective States.** The laws of the States of Florida and Massachusetts permit this merger.

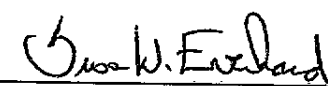
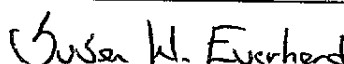
Prepared by:  
Lawrence E. Crary III, Esquire  
555 Colorado Avenue  
Stuart, Florida 34994  
(561) 287-2600  
Fla. Bar No.: 250414

FAX AUDIT NUMBER: \_\_\_\_\_

FAX AUDIT NUMBER: \_\_\_\_\_

  
P. Ryan Cahill, Sole Shareholder  
of SECOND SHIFT, INC.,  
a Massachusetts corporation

Witnesses:

ACCOUNTING.COM, INC., a  
Florida corporation

By:   
P. Ryan Cahill  
Its: President

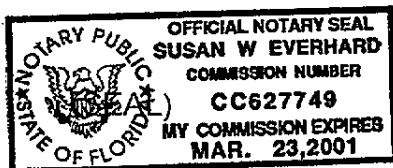
(Corporate Seal)


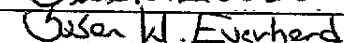
  
P. Ryan Cahill, Sole Shareholder  
of ACCOUNTING.COM, INC., a  
Florida corporation

STATE OF Florida

COUNTY OF Dade

The foregoing instrument was acknowledged before me this 10 day of August, 2000 by **P. Ryan Cahill, as President and Sole Shareholder of SECOND SHIFT, INC.**, a Massachusetts corporation, on behalf of the corporation and individually as sole shareholder of the corporation. He (PLEASE CHECK ONE OF THE FOLLOWING) ☒ is personally known to me or ☐ has produced \_\_\_\_\_ (TYPE OF IDENTIFICATION) as identification.



  
 (Print Name)  
NOTARY PUBLIC  
My Commission Expires:

FAX AUDIT NUMBER: \_\_\_\_\_



FAX AUDIT NUMBER: \_\_\_\_\_

5. **Governing Law/Copy of Agreement of Merger/Massachusetts Service of Process.** The surviving Florida corporation shall be governed by the laws of the State of Florida. A copy of the Agreement of Merger shall be furnished to any stockholder of the surviving corporation or any constituent corporation without charge upon written request and an original or attested copy thereof shall be kept at an office in Massachusetts for inspection by such persons. The surviving Florida corporation hereby consents to be served with process in Massachusetts by service upon the Secretary of State of the State of Massachusetts in any proceeding for enforcement of any obligation of any constituent Massachusetts corporation, i.e., the merged Massachusetts corporation, or of any obligation of the surviving Florida corporation arising from this merger, including suits for appraisal rights under Massachusetts law.

6. **Suit for Obligations in Massachusetts.** The surviving Florida corporation agrees that it may be sued in the Commonwealth of Massachusetts for any prior obligation of any constituent Massachusetts corporation and of any constituent foreign corporation qualified to do business in Massachusetts and for any obligation hereafter incurred by the surviving Florida corporation (including obligations to dissenting stockholders) and the surviving Florida corporation also agrees to the appointment of the Secretary of State of Massachusetts as its agent to accept service of process in actions for enforcement of any such obligation.

7. **Effective Date.** The effective date of the merger shall be the date of the filing of the Certificate by the Secretary of State of the State of Florida evidencing the merger of the corporations. This Plan of Merger was unanimously adopted by the Board of Directors and Shareholders of SECOND SHIFT, INC., a Massachusetts corporation and by the unanimous approval of the Board of Directors and Shareholders of ACCOUNTING.COM, INC., a Florida corporation on this 10th day of August, 2000.

Witnesses:

Gus W. Everhard

Gus W. Everhard

SECOND SHIFT, INC., a  
Massachusetts corporation

By: P. Ryan Cahill

P. Ryan Cahill

Its: President

(Corporate Seal)



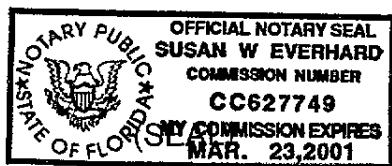
FAX AUDIT NUMBER: \_\_\_\_\_

FAX AUDIT NUMBER: \_\_\_\_\_

STATE OF Florida

COUNTY OF Dade

The foregoing instrument was acknowledged before me this 10 day of August, 2000 by **P. Ryan Cahill, as President and Sole Shareholder of ACCOUNTING.COM, INC.**, a Florida corporation behalf of the corporation and individually as sole shareholder of the corporation. He (PLEASE CHECK ONE OF THE FOLLOWING) [ ] is personally known to me or ☒ has produced \_\_\_\_\_ (TYPE OF IDENTIFICATION) as identification.



Susan W. Everhard  
Susan W. Everhard (Print Name)  
NOTARY PUBLIC  
My Commission Expires:

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FAX AUDIT NUMBER: \_\_\_\_\_