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AND
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07 AUG - 6 PM 3:58

SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Muger

C. Ouellette AUG 06 2007

THOMAS N. SILVERMAN, P.A.

Attorneys At Law

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Palm Beach Gardens, Florida 33410
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THOMAS N. SILVERMAN, ESQ.
LL.M. - Harvard University
LL.M. (Tax) - New York University
Florida Bar Board Certified Tax Attorney
Also admitted in Pennsylvania

☐ Reply to Palm Beach Office

CHARLES T. WEISS, ESQ.
J.D., LL.M. (Estate Planning)
University of Miami

July 20, 2007

File # 75819.01

Department of State
Division of Corporations
Corporate Filings
P.O. Box 6327
Tallahassee, FL 32314

Re: Koo Consulting Group, Inc. / Articles of Merger

Dear Sir or Madam:

Enclosed please find a Articles of Merger of Koo Consulting Group, Inc., a New York corporation, into Koo Consulting Group, Inc., a Florida corporation, for filing in the records of the Florida Department of State.

Also enclosed are a photocopy of the Articles of Merger and a check in the amount of \$70.00. Please date-stamp the enclosed copy of the Articles of Merger and return it to me in the postage-paid, self-addressed envelope provided for this purpose.

If you have any questions or require any additional information, please do not hesitate to contact me. Thank you.

Very truly yours,



Thomas N. Silverman

TNS/jr:Koo.73
Enclosures

cc Robert W. Koo



AUG 02 2007

FLORIDA DEPARTMENT OF STATE
Division of Corporations

July 31, 2007

THOMAS N. SILVERMAN, P.A.
3801 PGA BLVD.
STE. 902
PALM BEACH GARDENS, FL 33410

SUBJECT: KOO CONSULTING GROUP, INC.
Ref. Number: P07000058249

COPY

We have received your document for KOO CONSULTING GROUP, INC. and check(s) totaling \$70.00. However, the enclosed document has not been filed and is being returned to you for the following reason(s):

You will need to have your documents titles Articles of Merger not "Certificate of Merger". We do not need your articles for New York, only the one for Florida and we need the original and not the one stamped "Copy".

Please return your document, along with a copy of this letter, within 60 days or your filing will be considered abandoned.

If you have any questions concerning the filing of your document, please call (850) 245-6903.

Cheryl Coulliette
Document Specialist

Letter Number: 007A00047356

RECEIVED
07 AUG -6 AM 8:00
DIVISION OF CORPORATIONS

ARTICLES OF MERGER
(For Profit Corporation)

The following Articles of Merger are submitted in accordance with the Florida Business Act, Section 607.1105, Florida Statutes.

ARTICLE I

The name and jurisdiction of the Surviving Corporation is:

KOO CONSULTING GROUP, INC., a Florida corporation
Document Number P07000058249

ARTICLE II

The name and jurisdiction of the Merging Corporation is:

KOO CONSULTING GROUP, INC., a New York corporation

ARTICLE III

The Agreement and Plan of Merger relating to these Articles of Merger is attached hereto and incorporated herein by reference.

ARTICLE IV

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

ARTICLE V

The Plan of Merger was adopted by the Shareholders of the Surviving Corporation on July 2, 2007.

ARTICLE VI

The Plan of Merger was adopted by the Shareholders of the Merging Corporation on July 2, 2007.

20TH IN WITNESS WHEREOF, the undersigned have set their hands and seals as of the day of JULY, 2007.

Attest:

KOO CONSULTING GROUP, INC., a
New York corporation.

By: _____

Robert W. Koo

(Printed name)

Its: PRESIDENT/SECRETARY

(Printed name)

(CORPORATE SEAL)

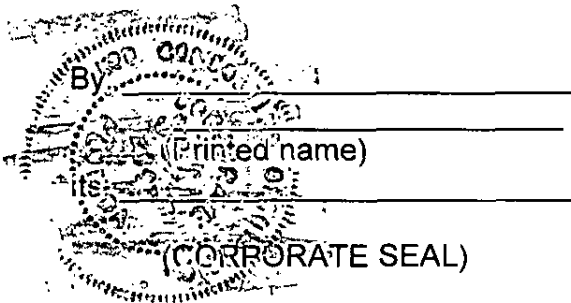
APPROVED
AND
FILED

07 AUG -6 PM 3:58
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Attest:

KOO CONSULTING GROUP, INC., a
Florida corporation

By: [Signature]
(Printed name)
Its: PRESIDENT / SECRETARY



STATE OF FLORIDA)
COUNTY OF Palm Beach) ss:

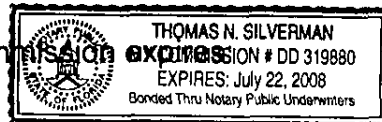
The foregoing instrument was acknowledged before me this date by
ROBERT W. KOO and [Signature],
personally known to me, the PRESIDENT and SECRETARY,
respectively, of KOO CONSULTING GROUP, INC., a New York corporation, on behalf of
the corporation, and who did take an oath.

WITNESS my hand and official seal in the County and State last aforesaid this
20th day of JULY, 2007.

(SEAL)

[Signature]
Notary Public, State of FLORIDA, at Large

My commission expires



STATE OF FLORIDA)
COUNTY OF Palm Beach) ss:

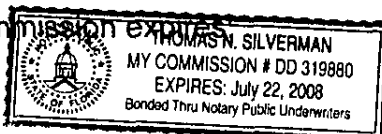
The foregoing instrument was acknowledged before me this date by
ROBERT W. KOO and [Signature],
personally known to me, the PRESIDENT and SECRETARY,
respectively, of KOO CONSULTING GROUP, INC., a Florida corporation, on behalf of the
corporation, and who did take an oath.

WITNESS my hand and official seal in the County and State last aforesaid this
20th day of JULY, 2007.

(SEAL)

[Signature]
Notary Public, State of FLORIDA, at Large

My commission expires



AGREEMENT AND PLAN OF MERGER

This AGREEMENT AND PLAN OF MERGER dated as of July 20, 2007, between KOO CONSULTING GROUP, INC., a Florida corporation ("KOO FLORIDA") and KOO CONSULTING GROUP, INC., a New York corporation ("KOO NEW YORK"), both corporations being sometimes referred to herein as the "Constituent Corporations."

WHEREAS, the Board of Directors of each Constituent Corporation deems it advisable for the general welfare of its Constituent Corporation and its shareholders that the Constituent Corporations merge into a single corporation pursuant to this Agreement and the applicable laws of the State of Florida and the State of New York; and

WHEREAS, the Constituent Corporations desire to adopt this Agreement as a Plan of Reorganization and to consummate the merger in accordance with the provisions of Section 368(a)(1)(A) of the Internal Revenue Code of 1986, as amended.

NOW THEREFORE, the Constituent Corporations agree that KOO NEW YORK shall be merged with and into KOO FLORIDA as the surviving corporation in accordance with the applicable laws of the State of Florida and the State of New York, that the name of the surviving corporation shall continue to be KOO CONSULTING GROUP, INC., a Florida corporation (which in its capacity as surviving corporation is hereafter called the "Surviving Corporation"), and that the terms and conditions of the merger and the mode of carrying it into effect shall be as follows:

SECTION 1 – EFFECTIVE DATE

The merger provided for in this Agreement shall become effective upon the completion of the following:

(1) Adoption of this Agreement by the shareholders of KOO NEW YORK pursuant to the Business Corporation Law of the State of New York and by the shareholders of KOO FLORIDA pursuant to the Business Corporation Act of the State of Florida;

(2) Execution and filing of the Certificate of Merger required by BSC Section 902 of the Business Corporation Law, Laws of New York, with the Secretary of the State of

New York in accordance with Section 904 of the Business Corporation Law, Laws of New York; and

(3) Execution and filing of the Articles of Merger required by Section 607.1105 of the Business Corporation Act, Florida Statutes, with the Secretary of State of the State of Florida in accordance with Section 607.1109 of the Business Corporation Act, Florida Statutes.

The Constituent Corporations shall agree upon the date (the "Effective Date") on which the Certificate of Merger shall be filed with the Secretary of State of the State of New York and the Articles of Merger shall be filed with the Secretary of State of the State of Florida, but such filings shall take place with reasonable promptness after the approval of this Agreement by the shareholders of the Constituent Corporations and the fulfillment or waiver of the terms and conditions in Sections 12 and 13 hereof.

SECTION 2 – GOVERNING LAW

The Surviving Corporation shall be governed by the laws of the State of Florida.

SECTION 3 – ARTICLES OF INCORPORATION

The Articles of Incorporation of KOO FLORIDA shall be the Articles of Incorporation of the Surviving Corporation from and after the Effective Date, subject to the right of the Surviving Corporation to amend its Articles of Incorporation in accordance with the laws of the State of Florida.

SECTION 4 – BYLAWS

The By Laws of the Surviving Corporation shall be the By Laws of KOO FLORIDA as in effect on the date of this Agreement.

SECTION 5 – MANNER OF CONVERTING SHARES

5.1 Conversion. The mode of carrying the merger into effect and the manner and basis of converting the shares of KOO NEW YORK into shares of the Surviving Corporation are as follows:

(1) Each share of Common Stock (without par value) of KOO NEW YORK ("KOO NEW YORK Common Stock") which is issued and outstanding on the Effective Date shall, by virtue of the merger and without any action on the part of the holder thereof,

be converted into one (1) share of Common Stock, without par value, of KOO FLORIDA ("KOO FLORIDA Common Stock").

(2) Each certificate evidencing ownership of shares of KOO FLORIDA Common Stock issued and outstanding on the Effective Date or held by KOO FLORIDA in its treasury shall continue to evidence ownership of the same number of shares of KOO FLORIDA Common Stock.

5.2 Exchange of Certificates. As promptly as practicable after the Effective Date, each holder of an outstanding certificate or certificates theretofore representing shares of KOO NEW YORK Common Stock shall surrender the same and shall receive in exchange a certificate or certificates representing the number of full shares of KOO FLORIDA Common Stock into which the shares of KOO NEW YORK Common Stock represented by the certificate or certificates so surrendered shall have been converted.

SECTION 6 – BOARD OF DIRECTORS AND OFFICERS

Until the election and qualification of their successors, the members of the Board of Directors of the Surviving Corporation shall be the Board of Directors of KOO FLORIDA in office on the Effective Date. The elected officers of the Surviving Corporation, who shall continue in office at the pleasure of the Board of Directors of the Surviving Corporation, shall be the elected officers of KOO FLORIDA on the Effective Date.

SECTION 7 – EFFECT OF THE MERGER

On the Effective Date, the separate existence of KOO NEW YORK shall cease (except insofar as continued by statute) and it shall be merged with and into the Surviving Corporation. All the property, real, personal and mixed, of each of the Constituent Corporations, and all debts due to either of them, shall be transferred to and vested in the Surviving Corporation, without further act or deed. The Surviving Corporation shall thenceforth be responsible and liable for all the liabilities and obligations of each of the Constituent Corporations, and any claim or judgment against either of the Constituent Corporations may be enforced against the Surviving Corporation.

SECTION 8 – APPROVAL OF SHAREHOLDERS

This Agreement shall be submitted to the shareholders of the Constituent Corporations as provided by the applicable laws of the State of Florida and the State of

New York at meetings called for that purpose. There shall be required for the adoption of this Agreement (i) as to KOO NEW YORK, the affirmative vote of the holders of at least two-thirds (2/3) of all the shares of its Common Stock issued and outstanding and entitled to vote; and (ii) as to KOO FLORIDA, the affirmative vote of the holders of at least a majority of all the shares of its Common Stock issued and outstanding and entitled to vote.

SECTION 9 – REPRESENTATIONS AND WARRANTIES

OF KOO NEW YORK

KOO NEW YORK represents and warrants that:

9.1 Corporate Organization and Good Standing. KOO NEW YORK is a corporation duly organized, validly existing and in good standing under the laws of the State of New York, and is qualified to do business as a foreign corporation in each jurisdiction, if any, in which its property or business requires such qualification.

9.2 Capitalization. KOO NEW YORK's authorized capital stock consists of two hundred (200) shares of KOO NEW YORK Common Stock, without par value, of which one hundred (100) shares are issued and outstanding, fully paid and nonassessable. There are no options, warrants or rights outstanding to purchase shares of KOO NEW YORK Common Stock from KOO NEW YORK.

9.3 Subsidiaries. KOO NEW YORK has no subsidiaries.

9.4 Financial Statements. KOO NEW YORK's balance sheet as of December 31, 2006 and the related statements of income and retained earnings for the year then ended and the unaudited balance sheet and related statements of income and retained earnings for the period ended December 31, 2006, copies of which have been delivered by KOO NEW YORK to KOO FLORIDA, fairly represent the financial condition of KOO NEW YORK as of said dates and the results of its operations for the periods then ended, in conformity with generally accepted accounting principles consistently applied for the periods covered.

9.5 Absence of Undisclosed Liabilities. Except to the extent reflected or reserved against in KOO NEW YORK's balance sheet as of December 31, 2006, KOO NEW YORK did not have at that date any liabilities or obligations (secured, unsecured,

contingent or otherwise) of a nature customarily reflected in a corporate balance sheet prepared in accordance with generally accepted accounting principles.

9.6 Absence of Certain Changes. Except as heretofore disclosed in writing by KOO NEW YORK to KOO FLORIDA, there has been no material adverse change in the business, properties or financial condition of KOO NEW YORK since December 31, 2006.

9.7 Litigation, Etc. Except as heretofore disclosed in writing by KOO NEW YORK to KOO FLORIDA, there is no litigation, proceeding or investigation pending or, to the knowledge of KOO NEW YORK, threatened against KOO NEW YORK which if successful might result in a material adverse change in the business, properties or financial condition of KOO NEW YORK or which questions the validity or legality of this Agreement or of any action taken or to be taken by KOO NEW YORK in connection with this Agreement.

9.8 Contracts. Except as heretofore disclosed in writing by KOO NEW YORK to KOO FLORIDA, KOO NEW YORK is not a party to any material contract not in the ordinary course of business which is to be performed in whole or in part at or after the date of this Agreement.

9.9 Title. KOO NEW YORK has good and marketable title to all the real property and good and valid title to all other property included in the balance sheet of KOO NEW YORK as of December 31, 2006, other than property disposed of in the ordinary course of business after said date. Except as heretofore disclosed in writing by KOO NEW YORK to KOO FLORIDA, the properties of KOO NEW YORK are not subject to any mortgage, encumbrance or lien of any kind except minor encumbrances which do not materially interfere with the use of the property in the conduct of the business of KOO NEW YORK.

9.10 Tax Returns. The Federal Income Tax Returns of KOO NEW YORK have been audited by the Internal Revenue Service for all years to and including the taxable year ending December 31, 2006. Except as heretofore disclosed in writing by KOO NEW YORK to KOO FLORIDA, the provisions for federal and state taxes reflected in the financial statements referred to in Section 9.4 hereof are adequate to cover any such taxes

which may be assessed against KOO NEW YORK in respect of its business and operations during the periods covered by said financial statements and all prior periods.

9.11 No Violation. Consummation of the merger will not constitute or result in a breach or default under any provision of any charter, bylaw, indenture, mortgage, lease or agreement, or any order, judgment, decree, law or regulation to which any property of KOO NEW YORK is subject or by which KOO NEW YORK is bound, except for breaches or defaults which in the aggregate would not have a materially adverse effect on KOO NEW YORK's properties, business operations or financial condition.

9.12 Authorization. Execution of this Agreement has been duly authorized and approved by KOO NEW YORK's Board of Directors.

SECTION 10 – REPRESENTATIONS AND WARRANTIES

OF KOO FLORIDA

KOO FLORIDA represents and warrants that:

10.1 Corporate Organization and Good Standing. KOO FLORIDA is a corporation duly organized, validly existing and in good standing under the laws of the State of Florida, and is qualified to do business as a foreign corporation in each jurisdiction, if any, in which its property or business requires such qualification.

10.2 Capitalization. KOO FLORIDA's authorized capital stock consists of seven thousand five hundred (7,500) shares of KOO FLORIDA Common Stock, without par value, of which two hundred (200) shares are issued and outstanding, fully paid and nonassessable. There are no options, warrants or rights outstanding to purchase shares of KOO FLORIDA Common Stock from KOO FLORIDA.

10.3 Subsidiaries. KOO FLORIDA has no subsidiaries.

10.4 Financial Statements. KOO FLORIDA's balance sheet as of December 31, 2006 and the related statements of income and retained earnings for the year then ended and the unaudited balance sheet and related statements of income and retained earnings for the period ended N/A , copies of which have been delivered by KOO FLORIDA to KOO NEW YORK, fairly represent the financial condition of KOO FLORIDA as of said dates and the results of its operations for the periods then ended, in conformity with generally accepted accounting principles consistently applied for the periods covered.

10.5 Absence of Undisclosed Liabilities. Except to the extent reflected or reserved against in KOO FLORIDA's balance sheet as of N/A, KOO FLORIDA did not have at that date any liabilities or obligations (secured, unsecured, contingent or otherwise) of a nature customarily reflected in a corporate balance sheet prepared in accordance with generally accepted accounting principles.

10.6 Absence of Certain Changes. Except as heretofore disclosed in writing by KOO FLORIDA to KOO NEW YORK, there has been no material adverse change in the business, properties or financial condition of KOO FLORIDA since N/A.

10.7 Litigation, Etc. Except as heretofore disclosed in writing by KOO FLORIDA to KOO NEW YORK, there is no litigation, proceeding or investigation pending or, to the knowledge of KOO FLORIDA, threatened against KOO FLORIDA which if successful might result in a material adverse change in the business, properties or financial condition of KOO FLORIDA or which questions the validity or legality of this Agreement or of any action taken or to be taken by KOO FLORIDA in connection with this Agreement.

10.8 Contracts. Except as heretofore disclosed in writing by KOO FLORIDA to KOO NEW YORK, KOO FLORIDA is not a party to any material contract not in the ordinary course of business which is to be performed in whole or in part at or after the date of this Agreement.

10.9 Title. KOO FLORIDA has good and marketable title to all the real property and good and valid title to all other property included in the balance sheet of KOO FLORIDA as of N/A, other than property disposed of in the ordinary course of business after said date. Except as heretofore disclosed in writing by KOO FLORIDA to KOO NEW YORK, the properties of KOO FLORIDA are not subject to any mortgage, encumbrance or lien of any kind except minor encumbrances which do not materially interfere with the use of the property in the conduct of the business of KOO FLORIDA.

10.10 Tax Returns. No Federal Income Tax Returns of KOO FLORIDA have been filed with the Internal Revenue Service to date. Except as heretofore disclosed in writing by KOO FLORIDA to KOO NEW YORK, the provisions for federal and state taxes reflected

in the financial statements referred to in Section 10.4 hereof are adequate to cover any such taxes which may be assessed against KOO FLORIDA in respect of its business and operations during the periods covered by said financial statements and all prior periods.

10.11 No Violation. Consummation of the merger will not constitute or result in a breach or default under any provision of any charter, bylaw, indenture, mortgage, lease or agreement, or any order, judgment, decree, law or regulation to which any property of KOO FLORIDA is subject or by which KOO FLORIDA is bound, except for breaches or defaults which in the aggregate would not have a materially adverse effect on KOO FLORIDA's properties, business operations or financial condition.

10.12 Authorization. Execution of this Agreement has been duly authorized and approved by KOO FLORIDA's Board of Directors.

SECTION 11 – CONDUCT OF KOO NEW YORK

PENDING THE EFFECTIVE DATE

KOO NEW YORK covenants that between the date of this Agreement and the Effective Date:

11.1 Certificate of Incorporation and By-Laws. No change will be made in KOO NEW YORK's Certificate of Incorporation or By-Laws.

11.2 Capitalization, Etc. KOO NEW YORK will not make any change in its authorized or issued capital stock, declare or pay any dividend or other distribution, or issue, encumber, purchase or otherwise acquire any of its capital stock.

11.3 Shareholders' Meeting. KOO NEW YORK will submit this Agreement to the Shareholders' meeting contemplated in Section 8 hereof with a favorable recommendation by its Board of Directors and will use its best efforts to obtain the requisite Shareholder approval.

11.4 Conduct of Business. KOO NEW YORK will use its best efforts to maintain and preserve its business organization, employee relationships and goodwill intact, and will not, without the written consent of KOO FLORIDA, enter into any material commitment except in the ordinary course of business or increase, directly or indirectly.

SECTION 12 – CONDUCT OF KOO FLORIDA

PENDING THE EFFECTIVE DATE

KOO FLORIDA covenants that between the date of this Agreement and the Effective Date:

12.1 Certificate of Incorporation and By-Laws. No change will be made in KOO FLORIDA's Certificate of Incorporation or By-Laws.

12.2 Capitalization, Etc. KOO FLORIDA will not make any change in its authorized or issued capital stock, declare or pay any dividend or other distribution, or issue, encumber, purchase or otherwise acquire any of its capital stock.

12.3 Shareholders' Meeting. KOO FLORIDA will submit this Agreement to the Shareholders' meeting contemplated in Section 8 hereof with a favorable recommendation by its Board of Directors and will use its best efforts to obtain the requisite Shareholder approval.

12.4 Conduct of Business. KOO FLORIDA will use its best efforts to maintain and preserve its business organization, employee relationships and goodwill intact, and will not, without the written consent of KOO NEW YORK, enter into any material commitment except in the ordinary course of business or increase, directly or indirectly.

SECTION 13 – CONDITIONS PRECEDENT

TO OBLIGATIONS OF KOO NEW YORK

KOO NEW YORK's obligation to consummate this merger shall be subject to fulfillment on or before the Effective Date of each of the following conditions, unless waived in writing by KOO NEW YORK:

13.1 KOO FLORIDA's Representations and Warranties. The representations and warranties of KOO FLORIDA set forth in Section 10 hereof shall be true and correct at the Effective Date as though made at and as of that date, except as affected by transactions contemplated thereby.

13.2 KOO FLORIDA's Covenants. KOO FLORIDA shall have performed all covenants required by this Agreement to be performed by it on or before the Effective Date.

13.3 Shareholder Approval. This Agreement shall have been adopted by the necessary vote of holders of the capital stock of the Constituent Corporations as set forth in Section 8 hereof.

SECTION 14 – CONDITIONS PRECEDENT
TO OBLIGATIONS OF KOO FLORIDA

KOO FLORIDA's obligation to consummate this merger shall be subject to fulfillment on or before the Effective Date of each of the following conditions, unless waived in writing by KOO FLORIDA:

14.1 KOO NEW YORK's Representations and Warranties. The representations and warranties of KOO NEW YORK set forth in Section 9 hereof shall be true and correct at the Effective Date as though made at and as of that date, except as affected by transactions contemplated thereby.

14.2 KOO NEW YORK's Covenants. KOO NEW YORK shall have performed all covenants required by this Agreement to be performed by it on or before the Effective Date.

14.3 Shareholder Approval. This Agreement shall have been adopted by the necessary vote of holders of the capital stock of the Constituent Corporations as set forth in Section 8 hereof.

SECTION 15 – ACCESS

From the date hereof to the Effective Date, KOO FLORIDA and KOO NEW YORK shall provide each other with such information and permit each other's officers and representatives such access to its properties and books and records as the other may from time to time reasonably request. If the merger is not consummated, all documents received in connection with this Agreement shall be returned to the party furnishing the same, and all information so received shall be treated as confidential.

SECTION 16 – TERMINATION

16.1 Circumstances of Termination. This Agreement may be terminated (notwithstanding approval by the Shareholders of the Constituent Corporations):

(1) By the mutual consent in writing of the Boards of Directors of KOO NEW YORK and KOO FLORIDA.

(2) By the Board of Directors of KOO NEW YORK if any condition provided in Section 13 hereof has not been satisfied or waived on or before the Effective Date.

(3) By the Board of Directors of KOO FLORIDA if any condition provided in Section 14 hereof has not been satisfied or waived on or before the Effective Date.

(4) By the Board of Directors of either KOO NEW YORK or KOO FLORIDA if the Effective Date has not occurred by December 31, 2007.

16.2 Effect of Termination. In the event of a termination of this Agreement pursuant to Section 16.1 hereof, each party shall pay the costs and expenses incurred by it in connection with this Agreement and no party (or any of its officers, Directors and/or Shareholders) shall be liable to any other party for any costs, expenses, damage or loss of anticipated profits hereunder.

SECTION 17 – NONSURVIVAL OF REPRESENTATIONS AND WARRANTIES

The representations and warranties set forth in Sections 9 and 10 hereof shall not survive the Effective Date, and neither party hereto shall have any claim thereafter against the other party with respect thereto.

SECTION 18 – GENERAL PROVISIONS

18.1 Further Assurances. At any time, and from time to time, after the Effective Date, each party hereto will execute such additional instruments and take such action as may be reasonably requested by the other party to confirm or perfect title to any property transferred hereunder or otherwise carry out the intent and purposes of this Agreement.

18.2 Waiver. Any failure on the part of either party hereto to comply with any of its obligations, agreements or conditions hereunder may be waived in writing by the party to whom such compliance is owed.

18.3 Brokers. Each party hereto represents to the other party that no broker or finder has acted for it in connection with this Agreement, and agrees to indemnify and hold harmless the other party against any fee, loss and/or expense arising out of claims by brokers or finders employed or alleged to have been employed by it.

18.4 Notices. All notices and other communications hereunder shall be in writing and shall be deemed to have been given if delivered in person or sent by prepaid first class certified or registered mail, return receipt requested, as follows:

If to KOO NEW YORK	Robert W. Koo, President 379 Scarsdale Road Crestwood, NY 10707
and a copy to	Jason Eoanidis, CPA c/o Oracle Services 211 Madison Avenue, Suite 20B New York, NY 10016 Facsimile: (212) 856-0192
If to KOO FLORIDA	Robert W. Koo, President 8773 Oldham Way West Palm Beach, FL 33412
and a copy to	Thomas N. Silverman, Esq. Thomas N. Silverman, P.A. 3801 PGA Boulevard, Suite 902 Palm Beach Gardens, FL 33410 Facsimile: (561) 775-7500

18.5 Entire Agreement. This Agreement constitutes the entire agreement between the parties hereto and supersedes and cancels any other agreement, representation, or communication, whether oral or written, between the parties hereto relating to the transactions contemplated herein or the subject matter hereof.

18.6 Headings. The section and subsection headings in this Agreement are inserted for convenience only and shall not affect in any way the meaning or interpretation of this Agreement.

18.7 Governing Law. This Agreement shall be governed by and construed and enforced in accordance with the laws of the State of Florida.

18.8 Assignment. This Agreement shall inure to the benefit of, and be binding upon, the parties hereto and their successors and assigns; provided, however, that any assignment by either party of its rights under this Agreement without the written consent of the other party shall be void.

18.9 Counterparts. This Agreement may be executed simultaneously in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same Instrument.

IN WITNESS WHEREOF, the undersigned have set their hands and seals as of the date aforesaid.

Attest:

By: _____

(Printed name)

Its: _____

(CORPORATE SEAL)

KOO CONSULTING GROUP, INC., a
New York corporation

By: _____

(Printed name)

Its: _____

PRESIDENT / SECRETARY

Attest:

By: _____

(Printed name)

Its: _____

(CORPORATE SEAL)

KOO CONSULTING GROUP, INC., a
Florida corporation

By: _____

(Printed name)

Its: _____

PRESIDENT / SECRETARY

STATE OF FLORIDA)
COUNTY OF Palm Beach) ss:

The foregoing instrument was acknowledged before me this date by Robert W. Koo and Secretary, personally known to me, the PRESIDENT and Secretary, respectively, of KOO CONSULTING GROUP, INC., a New York corporation, on behalf of the corporation, and who did take an oath.

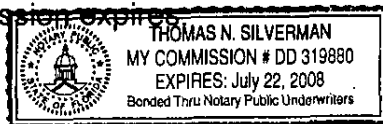
WITNESS my hand and official seal in the County and State last aforesaid this 20th day of JULY, 2007.

(SEAL)

Thomas N. Silverman
Notary Public, State of _____, at Large

My commission expires:

STATE OF FLORIDA)
COUNTY OF Palm Beach) ss:



The foregoing instrument was acknowledged before me this date by Robert W. Koo and Secretary, personally known to me, the PRESIDENT and Secretary, respectively, of KOO CONSULTING GROUP, INC., a Florida corporation, on behalf of the corporation, and who did take an oath.

WITNESS my hand and official seal in the County and State last aforesaid this 20th day of JULY, 2007.

(SEAL)

Thomas N. Silverman
Notary Public, State of FLORIDA, at Large

My commission expires:

