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EFFECTIVE DATE  
1-1-08

*Merger*

SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

07 DEC 31 AM 11:15

FILED

7. Robert JAN 04 2007

**COVER LETTER**

**TO:** Amendment Section  
Division of Corporations

**SUBJECT:** CORMIER & RABB, CPA'S, PA  
(Name of Surviving Corporation)

The enclosed Articles of Merger and fee are submitted for filing.

Please return all correspondence concerning this matter to following:

HARRY H. RABB

(Contact Person)

CORMIER & RABB, CPA'S, PA

(Firm/Company)

935 MAIN ST, STE D-1

(Address)

SAFETY HARBOR, FL 34695

(City/State and Zip Code)

For further information concerning this matter, please call:

HARRY H. RABB

(Name of Contact Person)

At ( 727 ) 515-3493

(Area Code & Daytime Telephone Number)

☐ Certified copy (optional) \$8.75 (Please send an additional copy of your document if a certified copy is requested)

**STREET ADDRESS:**

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

**MAILING ADDRESS:**

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

**ARTICLES OF MERGER**  
(Profit Corporations)

EFFECTIVE DATE  
1-1-08

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

**First:** The name and jurisdiction of the surviving corporation:

<u>Name</u>	<u>Jurisdiction</u>	<u>Document Number</u> (If known/ applicable)
<u>CORMIER &amp; RABB, CPA'S, PA</u>	<u>FLORIDA</u>	<u>P07000127990</u>

**Second:** The name and jurisdiction of each merging corporation:

<u>Name</u>	<u>Jurisdiction</u>	<u>Document Number</u> (If known/ applicable)
<u>HARRY H. RABB, CPA, PA</u>	<u>FLORIDA</u>	<u>P03000084652</u>
_____	_____	_____
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SECRETARY OF STATE  
TALLAHASSEE, FLORIDA

**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** JAN / 01 / 2008 (Enter a specific date. NOTE: An effective date cannot be prior to the date of filing or more than 90 days after merger file date.)

**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 \_\_\_\_\_.

The Plan of Merger was adopted by the board of directors of the surviving corporation on

DEC. 27, 2007 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 DEC. 27, 2007.

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)

Seventh: SIGNATURES FOR EACH CORPORATION

Name of Corporation

Signature of an Officer or  
Director

Typed or Printed Name of Individual & Title

HARRY H. RABB, CPA, PA [Signature]  
CORMIER & RABB, CPAs PA Kathleen Cormier

HARRY H. RABB, PRESIDENT  
KATHLEEN A. CORMIER, VICE PRESIDENT

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## **PLAN OF MERGER**

(Non Subsidiaries)

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

**First:** The name and jurisdiction of the surviving corporation:

Name

Jurisdiction

CORMIER & RABO, CPAs, PA

FLORIDA

**Second:** The name and jurisdiction of each merging corporation:

Name

Jurisdiction

HARRY H. RABO, CPA, PA

FLORIDA

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

SEE ATTACHED AGREEMENT AND PLAN OF MERGER

**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

(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:

SEE ATTACHED AGREEMENT AND PLAN OF MERGER

OR

Restated articles are attached:

Other provisions relating to the merger are as follows:

SEE ATTACHED AGREEMENT AND PLAN OF MERGER

## **AGREEMENT AND PLAN OF MERGER**

This Agreement and Plan of Merger (this "Agreement") is made and entered into as of January 1, 2008, by and among Harry H. Rabb, CPA, PA, a Florida corporation ("Acquired Corporation"), and Cormier & Rabb, CPAs, PA, a Florida corporation ("Acquiring Corporation").

### **RECITALS**

- A. The Acquiring Corporation believes it advisable and in its best interests to effect a merger of Acquired Corporation with and into the Acquiring Corporation pursuant to this Agreement (the "Merger").
- B. The Board of Directors and Shareholders of the Acquired Corporation have approved this Agreement and the Merger as required by applicable law.
- C. The Boards of Directors of the Acquiring Corporation has approved this Agreement and the Merger as required by applicable law.
- D. It is intended that the Merger will qualify as a reorganization under Section 368(a)(1)(A) of the Internal Revenue Code of 1986, as amended (the "Code").

### **AGREEMENT**

In consideration of the terms hereof, the parties hereto agree as follows:

#### **1.1 THE MERGER**

Upon the terms and subject to the conditions hereof, (a) at the Effective Time (as defined in Section 1.3 hereof) the separate existence of the Acquired Corporation shall cease and the Acquired Corporation shall be merged with and into the Acquiring Corporation (the Acquiring Corporation as the surviving corporation after the Merger is sometimes referred to herein as the "Surviving Corporation"), and (b) from and after the Effective Time, the Merger shall have all the effects of a merger under the laws of the State of Florida and other applicable law.

#### **1.2 THE CLOSING**

Subject to the terms and conditions of this Agreement, the closing of the Merger pursuant to this Agreement (the "Closing") shall take place on the earliest practicable business day (the "Closing Date") 10:00 a.m. local time at the offices of the Acquired Corporation, 935 Main St., Ste D-1, Safety Harbor, FL 34695, or such other date, time or location as Acquired Corporation and the Company shall agree.

#### **1.3 EFFECTIVE DATE AND TIME**

On the Closing Date and subject to the terms and conditions hereof, the parties hereto shall cause the appropriate certificates (the "Articles of Merger") complying with the applicable provisions of the State of Florida Statutes Section 607, et. seq. ("Florida Law"), to be properly executed and filed with the Secretary of State of the State of Florida (the "Florida Secretary of State"). The Merger shall become

effective on the date (the "Effective Date") and at the time (the "Effective Time") of filing of the Articles of Merger or at such other time as may be specified in the Articles of Merger as filed. If the Florida Secretary of State requires any changes in the Articles of Merger as a condition to filing or to issuing its certificate to the effect that the Merger is effective, the Acquired Corporation and the Acquiring Corporation will execute any necessary revisions incorporating such changes, provided such changes are not inconsistent with and do not result in any material change in the terms of this Agreement.

#### 1.4 ARTICLES OF INCORPORATION OF THE SURVIVING CORPORATION

No changes will be required to the Articles of Incorporation of the Surviving Corporation at the Effective Time and the Effective Date. Thereafter, the Articles of Incorporation of the Surviving Corporation may be amended in accordance with their terms and as provided by law.

#### 1.5 BYLAWS OF THE SURVIVING CORPORATION

At the Effective Time and the Effective Date, the Bylaws of the Acquiring Corporation as in effect immediately prior to the Effective Time shall become the Bylaws of the Surviving Corporation. Thereafter, the Bylaws may be amended or repealed in accordance with their terms and the Articles of Incorporation of the Surviving Corporation and as provided by law.

#### 1.6 DIRECTORS AND OFFICERS

At the Effective Time, the directors of the Surviving Corporation shall be Kathleen A. Cormier and Harry H. Rabb. The Officers of the Surviving Corporation will be Harry H. Rabb, President, and Kathleen A. Cormier, Vice President and such directors and officers shall hold office in accordance with and subject to the Articles of Incorporation and Bylaws of the Surviving Corporation.

#### 1.7 CONVERSION OF SHARES

##### 1.7.1 EXCHANGE RATIO; PLEDGED SHARES

As of the Effective Time, by virtue of the Merger and without any action on the part of the holders thereof:

(a) All shares of any class of capital stock of the Acquired Corporation held by the Acquired Corporation as treasury shares, if any, shall be canceled and retired without payment of any consideration thereof.

(b) Each issued and outstanding share of capital stock of the Acquired Corporation shall be converted into one share of common stock of the Surviving Corporation. Upon such conversion, all such shares of Acquired Corporation capital stock shall be canceled and cease to exist, and each certificate theretofore representing any such shares shall, without any action on the part of the holder thereof, be deemed to represent an equivalent number of shares of the Acquiring Corporation.