

PD8000047931

Division of Corporations

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**Florida Department of State
Division of Corporations
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To:
Division of Corporations
Fax Number : (850) 617-6380

From:
Account Name : BROAD AND CASSEL ORLANDO - CORPORATE
Account Number : I20160000074
Phone : (407) 839-4277
Fax Number : (407) 425-8377

****Enter the email address for this business entity to be used for future annual report mailings. Enter only one email address please.****

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**MERGER OR SHARE EXCHANGE
CPA Business Advisors, Inc.**

Certificate of Status	0
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Page Count	07
Estimated Charge	\$105.00

EFFECTIVE DATE
12-31-16

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Corporate Filing Menu

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DIVISION OF CORPORATE AFFAIRS

2016 DEC 16 AM 10:39

ARTICLES OF MERGER OF

BUSINESS PAYROLL SOLUTIONS, INC.

(a Florida corporation)

-and-

M.A.D. MONEY INVESTMENTS, INC.

(a Florida corporation)

WITH AND INTO

CPA BUSINESS ADVISORS, INC.

(a Florida corporation)

EFFECTIVE DATE
12-31-16

The following Articles of Merger are submitted to merge the following Florida profit corporations in accordance with Sections 607.1104 and 607.1105, Florida Statutes:

1. The exact name, form/entity type and jurisdiction of the parent corporation owning at least 80 percent of the outstanding shares of each class of the subsidiary corporation:

Name	Jurisdiction	Form/Entity Type
P0800002885	Florida	Corporation

2. The exact name, form/entity type and jurisdiction of each subsidiary corporation are as follows:

Name	Jurisdiction	Form/Entity Type
P08000030811	Florida	Corporation
P08000047931	Florida	Corporation

3. Subject to the terms and conditions of the Agreement and Plan of Merger, attached hereto as Exhibit A, M.A.D. Money Investments, Inc. ("M.A.D."), and Business Payroll Solutions, Inc. ("BPS"), shall be merged with and into CPA Business Advisors, Inc. ("CPA"). The separate existence of M.A.D. and BPS as corporations shall thereupon cease and CPA shall be the surviving corporation.

4. The Agreement and Plan of Merger, attached hereto as Exhibit A, was approved by the domestic corporations that are the parties to the merger in accordance with the applicable provisions of Chapter 607, Florida Statutes.

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5. The effective date of the merger is December 31, 2016.

[SIGNATURE PAGE TO FOLLOW]

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IN WITNESS WHEREOF, these Articles of Merger have been executed on behalf of the parties by the undersigned as of December 9, 2016.

"CPA"

CPA BUSINESS ADVISORS, INC., a
Florida corporation

By: 

Rhonda Reed, President

"M.A.D."

M.A.D. MONEY INVESTMENT, INC., a
Florida corporation

By: 

Rhonda Reed, President

"BPS"

BUSINESS PAYROLL SOLUTIONS,
INC., a Florida corporation

By: 

Rhonda Reed, President

[SIGNATURE PAGE TO ARTICLES OF MERGER]

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EXHIBIT A

AGREEMENT AND PLAN OF MERGER OF

BUSINESS PAYROLL SOLUTIONS, INC.

(a Florida corporation)

-and-

M.A.D. MONEY INVESTMENTS, INC.

(a Florida corporation)

WITH AND INTO

CPA BUSINESS ADVISORS, INC.

(a Florida corporation)

See attached.

[SIGNATURE PAGE TO ARTICLES OF MERGER]

2016 DEC 16 AM 10:40

AGREEMENT AND PLAN OF MERGER OF**BUSINESS PAYROLL SOLUTIONS, INC.**

(a Florida corporation)

-and-**M.A.D. MONEY INVESTMENTS, INC.**

(a Florida corporation)

WITH AND INTO**CPA BUSINESS ADVISORS, INC.**

(a Florida corporation)

This AGREEMENT AND PLAN OF MERGER ("*Agreement*") is entered into and effective as of the 9th day of December, 2016, by and between M.A.D. MONEY INVESTMENTS, INC., a Florida corporation ("*M.A.D.*" or "*Parent Corporation*"), CPA BUSINESS ADVISORS, INC., a Florida corporation and a wholly-owned subsidiary of M.A.D. ("*CPA*" or "*Surviving Corporation*"), and BUSINESS PAYROLL SOLUTIONS, INC., a Florida corporation and a wholly-owned subsidiary of M.A.D. ("*BPS*").

1. Merger.

1.1 Merger of M.A.D. and BPS With and Into CPA. Subject to the terms and conditions of this Agreement, M.A.D. and BPS shall be merged with and into CPA ("*Merger*"), effective upon the filing of Articles of Merger (the "*Articles*") with the Secretary of State of Florida ("*Effective Time*"). The separate existence of M.A.D. and BPS as corporations shall thereupon cease; CPA shall be the Surviving Corporation; and the separate existence of CPA as a corporation, with all of its purposes, objects, rights, privileges, powers, franchises and interests, shall continue unaffected and unimpaired by the Merger. The Merger shall be pursuant to the provisions of, and with the effect provided in, the laws of the State of Florida applicable thereto.

1.2 Effect of Merger. At and after the Effective Time:

(a) CPA shall succeed to and possess all of the respective rights, privileges, powers, franchises and interests of M.A.D. and BPS in and to every type of property (real, personal and mixed), and choses in action, all of which shall be transferred to, and vested in, CPA by virtue of the Merger without any deed or other transfer and without reversion or impairment. Any action or proceeding, whether civil, criminal or administrative, pending by or against M.A.D. or BPS may be continued as if the Merger did not occur, or CPA may be substituted in the proceeding for M.A.D. or BPS in such action or proceeding.

(b) CPA shall be liable for all liabilities of M.A.D. and BPS; and all debts, liabilities, obligations and contracts of M.A.D. and BPS, whether matured or unmatured, whether accrued, absolute, contingent or otherwise, and whether or not reflected or reserved against on the balance sheet, books of account or records of M.A.D. or BPS, shall be those of CPA and

shall not be released or impaired by the Merger. All rights of creditors and other obligees and all liens on properties of M.A.D. and BPS shall be preserved unimpaired.

1.3 Additional Actions. If, at any time after the Effective Time, CPA shall consider or be advised that any further assignments or assurances in law or any other acts are necessary or desirable to (i) vest, perfect or confirm of record or otherwise, in CPA its right, title or interest in, to or under any of the rights, properties or assets of M.A.D. and BPS acquired or to be acquired by CPA as a result of, or in connection with, the Merger, or (ii) otherwise carry out the purposes of this Agreement, M.A.D. and BPS and its proper officers and directors shall be deemed to have granted to CPA an irrevocable power of attorney to (a) execute and deliver all such proper deeds, assignments and assurances in law, (b) do all acts necessary or proper to vest, perfect or confirm title to and possession of such rights, properties or assets in CPA, and (c) otherwise carry out the purposes of this Agreement. The officers of CPA are fully authorized in the name of M.A.D. and BPS or otherwise to take any and all such actions.

2. Exchange of Shares. At the Effective Time:

(a) Each share of the M.A.D. common stock (the "M.A.D. Common Stock"), issued and outstanding immediately prior to the Effective Date, will be exchanged for one (1) share of common stock of CPA ("CPA Common Stock").

(b) Each share of the BPS common stock (the "BPS Common Stock"), issued and outstanding immediately prior to the Effective Date, will be exchanged for one (1) share of common stock of CPA Common Stock.

3. Additional Merger Terms.

(a) The Articles of Incorporation of CPA in effect at the Effective Time shall be the Articles of Incorporation of the Surviving Corporation, and shall not be changed or affected by the Merger.

(b) The By-Laws of CPA in effect at the Effective Time shall be the By-Laws of the Surviving Corporation and shall not be changed or affected by the Merger, except that name of the Surviving Corporation shall change as stated above.

(c) The directors and officers of CPA at the Effective Time shall be the directors and officers of the Surviving Corporation.

4. Abandonment. Anything herein to the contrary notwithstanding, this Agreement and Plan of Merger may be terminated and the Merger may be abandoned at any time prior to the Effective Time by mutual agreement evidenced by resolutions of the Boards of Directors of the parties hereto. If the Articles have been filed prior to the abandonment, either party may execute and file an appropriate certificate of abandonment of the Merger with the Secretary of State of Florida, as applicable.

5. Miscellaneous.

(a) It is the intent of the parties that this Agreement and the Merger to be effectuated pursuant hereto qualify as a reorganization pursuant to Section 368 of the Internal Revenue Code of 1986, as amended.

(b) This Agreement may not be amended or supplemented, except by a writing executed by all of the parties hereto or by the party against which enforcement is sought.

(c) The captions of the sections of this Agreement are for convenience and reference only, shall not be deemed or construed to be a part of this Agreement, and shall not define, limit or otherwise affect this Agreement or any part hereof.

(d) This Agreement shall be binding upon, and shall inure to the benefit of, the parties hereto and their respective successors and assigns.

(e) This Agreement shall be construed in accordance with and governed by the laws of the state of Florida.

(f) This Agreement may be executed in one or more counterparts, each of which will be deemed an original and all which together will constitute one and the same instrument.

[SIGNATURE PAGE TO FOLLOW]

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IN WITNESS WHEREOF, each corporation has caused this Agreement to be executed on its behalf by its duly authorized officer as of the date first written above.

"CPA"

**CPA BUSINESS ADVISORS, INC., a
Florida corporation**

By: 

Rhonda Reed, President

"M.A.D."

**M.A.D. MONEY INVESTMENT, INC., a
Florida corporation**

By: 

Rhonda Reed, President

"BPS"

**BUSINESS PAYROLL SOLUTIONS,
INC., a Florida corporation**

By: 

Rhonda Reed, President

[SIGNATURE PAGE TO PLAN OF MERGER]