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MERGER OR SHARE EXCHANGE

Desguin & Company, An Accountancy Corporation

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ARTICLES OF MERGER

OF

DESGUIN & COMPANY, AN ACCOUNTANCY CORPORATION
(a California corporation)

INTO

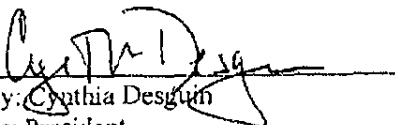
DESGUIN & COMPANY, AN ACCOUNTANCY CORPORATION
(a Florida corporation)

Pursuant to the provisions of the Florida Business Corporation Act ("FBCA") Sections 607.1105 and 607.1107, the undersigned corporations hereby certify the following Articles of Merger for the purpose of merging Desguin & Company, An Accountancy Corporation, a California corporation ("Desguin CA"), with and into Desguin & Company, An Accountancy Corporation, a Florida corporation ("Desguin FL"):

1. The name and jurisdiction of the surviving corporation is Desguin FL, a Florida corporation.
2. The name and jurisdiction of the merging corporation is Deguin CA, a California corporation.
3. The Plan of Merger was adopted by the sole shareholder of the surviving corporation on December 1, 2011.
4. The Plan of Merger was adopted by the sole shareholder of the merging corporation on December 1, 2011.
5. The effect of the merger and the effective date of the merger are as prescribed by the Plan of Merger attached hereto as Exhibit A.

IN WITNESS WHEREOF, each of the following entities has caused these Articles of Merger to be executed as of December 1, 2011.

DESGUIN & COMPANY,
AN ACCOUNTANCY CORPORATION
a California corporation


By: Cynthia Desguin
Its: President

DESGUIN & COMPANY,
AN ACCOUNTANCY CORPORATION,
a Florida corporation



By: Cynthia Desguin
Its: President

EXHIBIT A
PLAN OF MERGER

**PLAN OF MERGER
OF
DESGUIN & COMPANY, AN ACCOUNTANCY CORPORATION
(a California corporation)**

**INTO
DESGUIN & COMPANY, AN ACCOUNTANCY CORPORATION
(a Florida corporation)**

THIS PLAN OF MERGER is made and entered into as of the "Effective Date" (as defined in Section 2 hereof), by and between Desguin & Company, An Accountancy Corporation, a California corporation ("Desguin CA") and Desguin & Company, An Accountancy Corporation, a Florida corporation ("Desguin FL"). Desguin CA and Desguin FL are hereinafter collectively referred to as the "Constituent Corporations."

RECITALS:

A. Each of the Constituent Corporations is validly formed and in good standing under the laws of its respective jurisdiction.

B. For business reasons, the Constituent Corporations desires to have Desguin CA merged with and into Desguin FL in accordance with applicable provisions of (i) the laws of the State of Florida, including Florida Business Corporation Act, Title XXXVI, Chapter 607 (the "FBCA"); and (ii) the laws of the State of California, including the California General Corporation Law, Title 1, Chapter 11 (the "CGCL").

NOW THEREFORE, in consideration of the premises and mutual covenants herein contained, the parties hereby agree as follows:

1. **Merger.** On the Effective Date (as defined in Section 2 hereof), Desguin CA shall be merged with and into Desguin FL, with Desguin FL being the surviving corporation (the "Merger"), pursuant to the applicable provisions of the FBCA and the CGCL.

2. **Effective Date.** The Merger shall become effective as to the surviving Florida corporation when this Plan of Merger has been filed with the Secretary of State of the State of Florida (the "Effective Date").

3. **Surviving Corporation.** On the Effective Date, the separate corporate existence of Desguin CA shall cease and the Constituent Corporations shall become a single corporation with Desguin FL being the surviving corporation. Thereafter, Desguin FL, as the surviving corporation, shall have all of the rights, privileges, immunities and powers, and will be subject to all of the duties and liabilities, of a corporation incorporated under the laws of the State of Florida.

On the Effective Date, Desguin FL, as the surviving corporation, shall possess all of the rights, privileges, immunities and franchises, of a public as well as of a private nature, of each of the Constituent Corporations, and all property, real, personal and mixed, and all debts due on any account, including subscription to shares, and all other causes of action, and every other interest of or belonging to or due to each of the Constituent Corporations shall vest in Desguin FL as the surviving corporation, without any further act or deed.

On the Effective Date, Desguin FL, as the surviving corporation, shall become responsible and liable for all the liabilities and obligations of each of the Constituent Corporations, and a claim of or against, or a pending proceeding by or against any of the Constituent Corporations may be prosecuted as if the Merger had not taken place, or Desguin FL, as the surviving corporation, may be substituted in the place of any of the other Constituent Corporations. Neither the rights of creditors nor any liens upon the property of any of the Constituent Corporations shall be impaired by the Merger.

4. **Conversion of Outstanding Shares Upon Merger.** The manner and basis of converting and exchanging the outstanding stock of the Constituent Corporations upon the Effective Date is as follows:

(a) All of the then-outstanding shares of capital stock of Desguin CA shall automatically be canceled and retired and shall cease to exist, and no cash or other consideration shall be delivered or deliverable in exchange therefore.

(b) All of the then-outstanding shares of capital stock of Desguin FL shall not be exchanged or converted but shall remain outstanding as shares of capital stock of Desguin FL.

5. **Name.** The surviving corporation shall continue under the name Desguin & Company. An Accountancy Corporation, a Florida corporation.

6. **No Amendment to Articles of Incorporation.** The Articles of Incorporation of Desguin FL in effect immediately prior to the Effective Date shall continue to be the Articles of Incorporation of Desguin FL, as the surviving corporation, until altered or amended as provided under the FBCA.

7. **No Amendment to Bylaws.** The Bylaws of Desguin FL in effect immediately prior to the Effective Date shall continue to be the Bylaws of Desguin FL, as the surviving corporation, until altered, amended or repealed as provided therein, under the Articles of Incorporation of Desguin L, or under the FBCA.

8. **Directors and Officers.** The directors and officers of Desguin FL in office immediately prior to the Effective Date shall continue to be the directors and officers, respectively, of Desguin FL, as the surviving corporation, until the expiration of their terms as such or until their successor or successors shall otherwise be duly elected.

9. **Termination or Abandonment.** Notwithstanding anything in this Plan to the contrary, this Plan may be terminated and abandoned prior to the Effective Date by action of the sole director of Desguin FL. In the event this Plan is terminated or abandoned by the sole director of Desguin FL pursuant to the previous sentence, all contractual rights hereunder shall

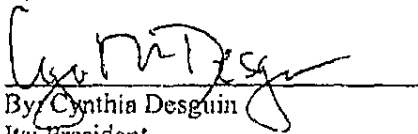
terminate, and this Plan shall become null and void without any further liability or obligation on the part of any of the parties hereto.

10. **Counterparts.** This Plan may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together, once executed and delivered, shall constitute one and the same instrument.

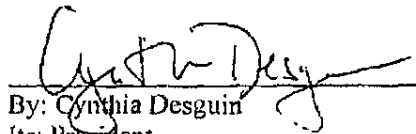
11. **Amendment.** This Plan may not be amended except by an instrument in writing signed on behalf of each of the parties hereto.

IN WITNESS WHEREOF, the parties hereto have caused this Plan of Merger to be duly executed as of the date set forth above.

**DESGUIN & COMPANY,
AN ACCOUNTANCY CORPORATION**
a California corporation


By: Cynthia Desguin
Its: President

**DESGUIN & COMPANY,
AN ACCOUNTANCY CORPORATION,**
a Florida corporation


By: Cynthia Desguin
Its: President

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