

P14000012272

Florida Department of State  
Division of Corporations  
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To:

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Fax Number : (850) 617-6380

From:

Account Name : CORP USA  
Account Number : 072450003255  
Phone : (305) 634-3694  
Fax Number : (786) 409-5946

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MERGER OR SHARE EXCHANGE  
TAG USA, Inc

|                       |         |
|-----------------------|---------|
| Certificate of Status | 0       |
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April 24, 2014

FLORIDA DEPARTMENT OF STATE  
Division of Corporations

TAG USA INC  
11943 NW 37 STREET  
CORAL SPRINGS, FL 33065

SUBJECT: TAG USA INC  
REF: P14000012272

We received your electronically transmitted document. However, the document has not been filed. Please make the following corrections and refax the complete document, including the electronic filing cover sheet.

The current name of the entity is as referenced above. Please correct your document accordingly.

OUR RECORDS REFLECT THAT THE NAME OF THE SURVIVING CORPORATION Tag Usa Inc DOES NOT INCLUDE A PERIOD OR A COMMA IN THE NAME. PLEASE REMOVE THE PERIOD AND COMMA FROM THE CORPORATION NAME. ALSO, THE ARTICLES OF MERGER LIST AN EFFECTIVE DATE OF MAY 1, 2014 AND THE PLAN OF MERGER HAS THE EFFECTIVE DATE BEING APRIL 30, 2014. WHICH DATE SHOULD IT BE???????

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) 245-6050.

Darlene Connell  
Regulatory Specialist II

FAX Aud. #: H14000096554  
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RECEIVED  
14 APR 25 PM 2:07  
FLORIDA DEPARTMENT OF STATE  
DIVISION OF CORPORATIONS  
TALLAHASSEE, FLORIDA 32314

P.O. BOX 6327 - Tallahassee, Florida 32314

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#14000096554

**ARTICLES OF MERGER**  
(Profit Corporations)

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:

eff: 5-1-14

| <u>Name</u>  | <u>Jurisdiction</u> | <u>Document Number</u><br>(If known/ applicable) |
|--------------|---------------------|--------------------------------------------------|
| TAG USA, Inc | FL                  | P14000012272                                     |

Second: The name and jurisdiction of each merging corporation:

| <u>Name</u>            | <u>Jurisdiction</u> | <u>Document Number</u><br>(If known/ applicable) |
|------------------------|---------------------|--------------------------------------------------|
| The Action Group, Inc. | FL                  | P01000080641                                     |
|                        |                     |                                                  |
|                        |                     |                                                  |
|                        |                     |                                                  |
|                        |                     |                                                  |

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 5 / 1 / 2014 (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 April 3, 2014

The Plan of Merger was adopted by the board of directors of the surviving corporation on \_\_\_\_\_ 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 April 3, 2014

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)

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FILED  
14 APR 23 PM 4:55

**Seventh: SIGNATURES FOR EACH CORPORATION**

Name of Corporation

Signature of an Officer or Director

Typed or Printed Name of Individual & Title

**TAG USA, Inc.**

*[Signature]*

**Leonard Roberts, President**

**The Action Group, Inc.**

Man Rocky

**Marc Roberts, President**

## 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

**TAG USA, Inc.**

FL

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

Name

### Jurisdiction

**The Action Group, Inc.**

FL

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

**See attached in Plan of Merger document.**

**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:

(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:

**OR**

Restated articles are attached:

Other provisions relating to the merger are as follows:

## **PLAN OF MERGER**

### **Merger of Business of The Action Group, Inc. (the "Merged Corporation") into TAG USA, Inc. ("Surviving Corporation") by "A" Reorganization pursuant to Internal Revenue Code Section 368(a)(1)(A)**

This Plan of Merger, is by and between The Action Group, Inc., a Florida corporation ("TAG") and TAG USA, Inc., a Florida corporation ("TAG USA"), effective May 1, 2014 (at 12:01 a.m.) (the "Effective Date").

The following plan of merger sets forth the terms and conditions, as well as the federal income tax treatment of the merger of the business of TAG into TAG USA, which was effective on the Effective Date.

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

TAG USA, Inc., a Florida corporation

**SECOND:** The name and jurisdiction of the merging corporation:

The Action Group, Inc., a Florida corporation

**THIRD:** The terms and condition of the merger are as follows:

1. TAG was merged into TAG USA in a merger of corporations pursuant to Section 607.1105 of Florida statutes, as of the Effective Date.
2. Shares of TAG USA were distributed to TAG, which in turn distributed said shares 50% each to its two shareholders, Marc Roberts and Leonard Roberts, in exchange for their shares of TAG and as of the Effective Date, TAG liquidated.
3. For federal income tax purposes, the assets of TAG will be treated as having been transferred from TAG USA in an "A" Reorganization pursuant to Code Section 368(a)(1)(A).
4. TAG USA will amend and restate its shareholders' agreement as is necessary to reflect the foregoing transaction. At the Effective Date, the former TAG shareholders, as new shareholders of TAG USA, agreed to be bound by the terms and conditions of the shareholders' agreement of TAG USA.
5. This merger shall be treated as a state law merger.

This Plan of Merger is approved by TAG USA, TAG and all of their respective shareholders as of the Effective Date.

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This Plan of Merger is executed this 17 day of April, 2014, effective on the Effective Date.

**TAG USA, INC.**

By: Marc Roberts  
Marc Roberts, President  
Date: 4/17/14

**SHAREHOLDERS OF TAG USA, INC.**

Marc Roberts  
Marc Roberts, 50%

Leonard Roberts  
Leonard Roberts, 50%

**THE ACTION GROUP, INC.**

By: Leonard Roberts  
Leonard Roberts, President  
Date: 4/17/14

**SHAREHOLDERS OF  
THE ACTION GROUP, INC.**

Marc Roberts  
Marc Roberts, 50%

Leonard Roberts  
Leonard Roberts, 50%

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