

P24000063556

(Requestor's Name)

(Address)

(Address)

(City/State/Zip/Phone #)

☐ PICK-UP

☐ WAIT

☐ MAIL

(Business Entity Name)

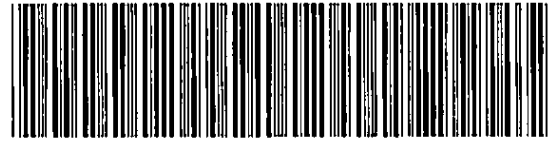
(Document Number)

Certified Copies \_\_\_\_\_

Certificates of Status \_\_\_\_\_

Special Instructions to Filing Officer:

Office Use Only



400438064354

*Merged*

2024 OCT 16 AM 8:51

FILED

2024 OCT 15 AM 10:30

RECEIVED

A. RAMSEY

OCT 21 2024

*\*02250,00524,00671*

**CT CORP**  
**(850) 656- 4724**  
**3458 lakesore Drive**  
**Tallahassee, FL 32312**

**Date:** 10/16/2024  
Acc#I20160000072

*en: c DW*

Name:	Valhal Corp.
Document #:	
Order #:	15923564

Certified Copy of Arts & Amend:	<input type="checkbox"/>		
Plain Copy:	<input type="checkbox"/>		
Certificate of Good Standing:	<input type="checkbox"/>		
Certified Copy of	<input type="checkbox"/>		
Apostille/Notarial Certification:	<input type="checkbox"/>	Country of Destination:	
		Number of Certs:	

Filing: <input checked="" type="checkbox"/>	Certified: <input checked="" type="checkbox"/>
	Plain: <input type="checkbox"/>
	COGS: <input type="checkbox"/>

Email Address for Annual Report Notifications:

--

Availability _____
Document _____
Examiner _____
Updater _____
Verifier _____
W.P. Verifier _____
Ref# _____

Amount: \$ 113.75 78.15

Thank you!



FLORIDA DEPARTMENT OF STATE  
Division of Corporations

October 17, 2024

CT CORP

TALLAHASSEE, FL 32312

SUBJECT: VALHAL CORP.  
Ref. Number: P24000063556

**CORRECTED**  
Please Allow For  
Same File Date

We have received your document for VALHAL CORP. and your check(s) totaling \$113.75. However, the enclosed document has not been filed and is being returned for the following correction(s):

The eighth paragraph states that Exhibit A and B are attached but they were not attached. Please see the attached merger form and include the information in the highlighted sections in your Articles of Merger.

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.

Annette Ramsey  
OPS

Letter Number: 824A00022941

RECEIVED

2024 OCT 18 AM 11:56

FLORIDA DEPARTMENT OF STATE  
TALLAHASSEE, FLORIDA

FILED

DOMESTIC AND FOREIGN CORPORATION  
ARTICLES OF MERGER

2024 OCT 16 AM 8:51

The undersigned corporations, pursuant to Sections 607.1105 and 607.1107 of the Florida Business Corporation Act (the "Act"), hereby execute the following Articles of Merger:

It is hereby certified, upon behalf of each of the constituent corporations herein named, as follows:

FIRST: The Board of Directors of each of the constituent corporations has duly adopted a plan of merger setting forth the terms and conditions of the merger of said corporations.

SECOND: The names of the corporations proposing to merge and the names of the states under the laws of which such corporations are organized are as follows:

<u>Name of Corporation</u>	<u>State</u>
Valhal Corp. (the "Surviving Corporation")	Florida
Valhal Corp. (the "Merged Corporation")	New York.

THIRD: The Plan of Merger was adopted by all of the shareholders of Valahl Corp., a New York corporation, on the 11th day of October, 2024, and was adopted by all of the shareholders of Valhal Corp., a Florida corporation, on the 11th day of October, 2024.

FOURTH: As to the constituent corporations, the designation and number of outstanding shares of each class and series and the voting rights thereof are as follows:

Valhal Corp., a Florida corporation, has authorized capital stock of two hundred thousand (200,000) shares of common stock having a par value of \$0.01 of which two hundred thousand (200,000) shares are issued and outstanding.

Valhal Corp., a New York corporation, has authorized capital stock of two hundred thousand (200,000) shares of common stock having a par value of \$0.01 of which two hundred thousand (200,000) shares are issued and outstanding.

FIFTH: The merger was adopted by the Merged Corporation and Surviving Corporation by the affirmative vote of the holders of a majority of all outstanding shares entitled to vote thereon. The Surviving Corporation will promptly pay to the shareholders of the Merged Corporation the amount, if any, to which they are entitled under Florida Business Corporation Act relating to right of shareholders to receive payment of their shares.

SIXTH: The merger is permitted by the laws of Florida, the jurisdiction of Surviving Corporation and is in compliance therewith. The Merged Corporation has complied with the

applicable provisions of the laws of the State of New York under which it is incorporated, and this merger is permitted by such laws.

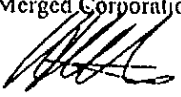
SEVENTH: The date when the certificate of incorporation of the Merged Corporation was filed by the New York Department of State was the 21<sup>st</sup> day of December, 1989. The date when the certificate of incorporation of the Surviving Corporation was filed by the Florida Division of Corporations was the 11<sup>th</sup> day of October, 2024.

EIGHTH: The Plan of Merger is attached hereto as Exhibit A and is on file at the place of business of the Surviving Corporation at 1475 W. Cypress Creek Road, Suite 202, Fort Lauderdale, Florida 33309. The New York Certificate of Merger filed with the New York Department of State is attached hereto as Exhibit B.

NINTH: The Articles of Merger shall be effective upon filing.

Dated: October 11, 2024

Valhal Corp., a New York corporation,  
as the Merged Corporation

By:   
Anders U. Schroeder  
Director and President

By: \_\_\_\_\_  
James E. Goldstein  
Director, Vice President and Secretary


By: \_\_\_\_\_  
Palle Jensen, Vice President

By: \_\_\_\_\_  
Charles Dubroff, Director

By: \_\_\_\_\_  
Martha Silverman, Treasurer

Dated: October 11, 2024

Valhal Corp., a Florida corporation, as the  
Surviving Corporation

By:   
Anders U. Schroeder,  
Director and President

By: \_\_\_\_\_  
James E. Goldstein  
Director, Vice President and Secretary

By: \_\_\_\_\_  
Palle Jensen, Vice President

By: \_\_\_\_\_  
Charles Dubroff, Director

By: \_\_\_\_\_  
Martha Silverman, Treasurer

applicable provisions of the laws of the State of New York under which it is incorporated, and this merger is permitted by such laws.

SEVENTH: The date when the certificate of incorporation of the Merged Corporation was filed by the New York Department of State was the 21<sup>st</sup> day of December, 1989. The date when the certificate of incorporation of the Surviving Corporation was filed by the Florida Division of Corporations was the 11<sup>th</sup> day of October, 2024.

EIGHTH: The Plan of Merger is attached hereto as Exhibit A and is on file at the place of business of the Surviving Corporation at 1475 W. Cypress Creek Road, Suite 202, Fort Lauderdale, Florida 33309. The New York Certificate of Merger filed with the New York Department of State is attached hereto as Exhibit B.

NINTH: The Articles of Merger shall be effective upon filing.

Dated: October 11, 2024

Valhal Corp., a New York corporation,  
as the Merged Corporation

By: \_\_\_\_\_  
Anders U. Schroeder  
Director and President

By: James E. Goldstein, Jr.  
James E. Goldstein  
Director, Vice President and Secretary

By: Palle Jensen  
Palle Jensen, Vice President

By: \_\_\_\_\_  
Charles Dubroff, Director

By: \_\_\_\_\_  
Martha Silverman, Treasurer

Dated: October 11, 2024

Valhal Corp., a Florida corporation, as the  
Surviving Corporation

By: \_\_\_\_\_  
Anders U. Schroeder,  
Director and President

By: James E. Goldstein, Jr.  
James E. Goldstein  
Director, Vice President and Secretary

By: Palle Jensen  
Palle Jensen, Vice President

By: \_\_\_\_\_  
Charles Dubroff, Director

By: \_\_\_\_\_  
Martha Silverman, Treasurer

applicable provisions of the laws of the State of New York under which it is incorporated, and this merger is permitted by such laws.

SEVENTH: The date when the certificate of incorporation of the Merged Corporation was filed by the New York Department of State was the 21<sup>st</sup> day of December, 1989. The date when the certificate of incorporation of the Surviving Corporation was filed by the Florida Division of Corporations was the 11<sup>th</sup> day of October, 2024.

EIGHTH: The Plan of Merger is attached hereto as Exhibit A and is on file at the place of business of the Surviving Corporation at 1475 W. Cypress Creek Road, Suite 202, Fort Lauderdale, Florida 33309. The New York Certificate of Merger filed with the New York Department of State is attached hereto as Exhibit B.

NINTH: The Articles of Merger shall be effective upon filing.

Dated: October 11, 2024

Valhal Corp., a New York corporation,  
as the Merged Corporation

By: \_\_\_\_\_  
Anders U. Schroeder  
Director and President

By: James E. Goldstein, V.P. Sec  
James E. Goldstein  
Director, Vice President and Secretary

By: \_\_\_\_\_  
Palle Jensen, Vice President

By: Charles Dubroff  
Charles Dubroff, Director

By: \_\_\_\_\_  
Martha Silverman, Treasurer

Dated: October 11, 2024

Valhal Corp., a Florida corporation, as the  
Surviving Corporation

By: \_\_\_\_\_  
Anders U. Schroeder,  
Director and President

By: James E. Goldstein, V.P. Sec  
James E. Goldstein  
Director, Vice President and Secretary

By: \_\_\_\_\_  
Palle Jensen, Vice President

By: Charles Dubroff  
Charles Dubroff, Director

By: \_\_\_\_\_  
Martha Silverman, Treasurer

applicable provisions of the laws of the State of New York under which it is incorporated, and this merger is permitted by such laws.

SEVENTH: The date when the certificate of incorporation of the Merged Corporation was filed by the New York Department of State was the 21<sup>st</sup> day of December, 1989. The date when the certificate of incorporation of the Surviving Corporation was filed by the Florida Division of Corporations was the 11<sup>th</sup> day of October, 2024.

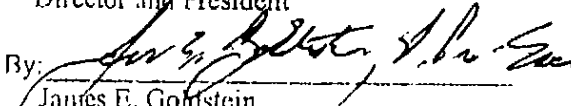
EIGHTH: The Plan of Merger is attached hereto as Exhibit A and is on file at the place of business of the Surviving Corporation at 1475 W. Cypress Creek Road, Suite 202, Fort Lauderdale, Florida 33309. The New York Certificate of Merger filed with the New York Department of State is attached hereto as Exhibit B.

NINTH: The Articles of Merger shall be effective upon filing.

Dated: October 11, 2024


Valhal Corp., a New York corporation,  
as the Merged Corporation

By: \_\_\_\_\_  
Anders U. Schroeder  
Director and President

By:   
James E. Goldstein  
Director, Vice President and Secretary

By: \_\_\_\_\_  
Palle Jensen, Vice President

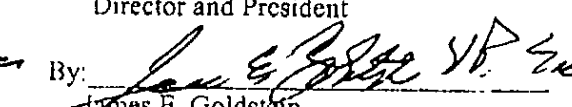
By: \_\_\_\_\_  
Charles Dubroff, Director

By:   
Martha Silverman, Treasurer

Dated: October 11, 2024


Valhal Corp., a Florida corporation, as the  
Surviving Corporation

By: \_\_\_\_\_  
Anders U. Schroeder,  
Director and President

By:   
James E. Goldstein  
Director, Vice President and Secretary

By: \_\_\_\_\_  
Palle Jensen, Vice President

By: \_\_\_\_\_  
Charles Dubroff, Director

By:   
Martha Silverman, Treasurer



---

## PLAN OF MERGER

---

This Plan of Merger is made and entered this 11<sup>th</sup> day of October, 2024, by and between the following corporations (hereinafter collectively referred to as the "Constituent Corporations"):

Valhal Corp., a Florida corporation (the "Surviving Corporation"); and  
Valhal Corp., a New York corporation (the "Merged Corporation").

### BACKGROUND

A. WHEREAS, the Surviving Corporation is a corporation organized and existing under the laws of the State of Florida, having its Articles of Incorporation filed and effective on October 11, 2024, and having an authorized capital stock of two hundred thousand (200,000) shares of common stock having a par value of \$0.01 per share, of which two hundred thousand (200,000) shares, being all the shares issued and outstanding, are owned by the following:

<u>Shareholder</u>	<u>% of Shares</u>
Valhal Holding Corp.	100%

B. WHEREAS, the Merged Corporation is a corporation organized and existing under the laws of the State of New York, having its Certificate of Incorporation filed and effective on December 21, 1989, and having an authorized capital stock of two hundred thousand (200,000) shares of common stock having a par value of \$0.01 per share, of which two hundred thousand (200,000) shares, being all the shares issued and outstanding, are owned by the following:

<u>Shareholders</u>	<u>% of Shares</u>
Valhal Holding Corp.	100%

C. WHEREAS, the Board of Directors of the Constituent Corporations have by resolution established that it is advisable for the general welfare and advantage of each of the Constituent Corporations that they merge into a single corporation which shall not be a new corporation, but shall be the Surviving Corporation, whose corporate existence as a corporation under the laws of the State of Florida shall not be affected in any manner by reason of the merger.

D. WHEREAS, the Constituent Corporations desire and intend hereby to effectuate an "F-reorganization" in accordance with Code Section 368(a)(1)(F) in order to achieve the stated purposes of this undertaking between them.

NOW, THEREFORE, the terms and conditions of said merger are as follows:

1. On this date (the "Effective Date"), the Merged Corporation shall be merged into the Surviving Corporation in accordance with the applicable provisions of Chapter 607 of the Florida Statutes (the Florida Business Corporation Act) and Article 9 of the New York Statutes (the Business

**EXHIBIT A**

Corporation Law of New York). The surviving corporation shall be Valhal Corp., a Florida corporation, and shall be governed by the laws of the State of Florida.

2. The names of the corporations that are parties to the Merger are as follows:

(a) Valhal Corp., a Florida corporation, and

(b) Valhal Corp., a New York corporation.

3. The Surviving Corporation, Valhal Corp., a Florida corporation, is not to do business in New York until an application for authority shall have been filed by the Department of State.

4. To become effective, this Plan shall be approved by the directors and shareholders of each of the Constituent Corporations.

5. The Surviving Corporation agrees that it may be served with process in the State of New York in any action or special proceeding for the enforcement of any liability or obligation of any constituent corporation, previously amendable to suit in the State of New York, and for the enforcement under the New York Business Corporation Law, of the right of shareholders of any constituent domestic corporation to receive payment for their shares against the surviving consolidated corporation; and it designates the Secretary of State of New York as its agent upon whom process may be served in the manner set forth in paragraph (b) of Section 306 of the Business Corporation Law, in any action or special proceeding. The post office address to which the Secretary of State shall mail a copy of any process against it served upon him is c/o 1475 W. Cypress Creek Road, Suite 202, Fort Lauderdale, Florida 33309. Such post office address shall supersede any prior address designated as the address to which process shall be mailed.

6. The manner of converting or otherwise dealing with the stock of the Constituent Corporations upon the Merger becoming effective shall be that all shares of the Merged Corporation shall be deemed canceled and the shares of the Surviving Corporation currently issued and outstanding shall remain issued and outstanding.

7. The By-Laws of the Surviving Corporation in effect at the time the Merger becomes effective shall be and remain the By-Laws of the Surviving Corporation until the same is altered, amended, or repealed.

8. The Merger will not effect any change in the Articles of Incorporation of the Surviving Corporation.

9. The Officers and Directors of the Surviving Corporation in office at the time the Merger becomes effective shall be and remain the Officers and Directors of the Surviving Corporation, and they shall hold office until their successors are duly elected and qualified.

10. The shareholders or members, as the case may be, of the Constituent Entities

dissenting from the Merger, if any, are entitled if they qualify and otherwise comply with the provisions of Florida Statutes Chapters 607 and New York Statutes Section 907 to be paid the fair value of their shares or membership interests.

11. This Plan of Merger shall be approved by the respective board of directors of each Constituent Corporation and submitted to the respective shareholders of each Constituent Corporation for approval as provided by the Florida Business Corporation Act and the Business Corporation Law of New York. If duly adopted by the requisite vote of such shareholders, Articles of Merger necessary to meet the requirements of the Florida Business Corporation Act and the Certificate of Merger necessary to meet the requirements of the Business Corporation Law of New York shall be filed immediately in the appropriate offices in Florida and New York.

12. On the Effective Date, the separate existence of the Merged Corporation shall cease and the Surviving Corporation shall have all its rights, privileges, immunities and powers, and shall be subject to all of the duties and liabilities of a corporation organized under the laws of the State of Florida.

13. Upon the Merger becoming effective, the Surviving Corporation shall possess all the rights, privileges, immunities and franchises of a public as well as a private nature of each of the Constituent Corporations; and all property, real, personal and mixed, and all debts due on whatever account, including subscriptions to shares, and all other choses in actions, and all and every other interest of or belonging to, or due to each of the Constituent Corporations, shall be taken and deemed to be transferred to and vested in the Surviving Corporation without further act or deed; the title to any real estate or any interest therein vested in any of the Constituent Corporations shall not revert or be in any way impaired by reason of this Merger.

14. The Surviving Corporation shall, after the effective date of the Merger, henceforth be responsible and liable for all the liabilities and obligations of the Merged Corporation; and, any claim existing or action or proceeding pending by or against the Merged Corporation may be prosecuted as if this Merger had not taken place, or the Surviving Corporation may be substituted in the place of the Merged Corporation. Neither the rights of creditors nor any liens upon the property of any of the Constituent Corporations shall be impaired by this Merger.

15. For federal income tax purposes, the assets of Merged Corporation will be treated as having been transferred from Merged Corporation to Surviving Corporation in a "F" Reorganization pursuant to Code Section 368(a)(1)(F).

IN WITNESS WHEREOF, this Plan of Merger has been executed and acknowledged by the Directors, President, Vice-Presidents, Secretary and Treasurer of the Surviving Corporation and the Director, President, Vice-Presidents, Secretary and Treasurer of the Merged Corporation.

Valhal Corp., a New York corporation,  
as the Merged Corporation

By: [Signature]  
Anders U. Schroeder  
Director and President

By: [Signature]  
James E. Goldstein  
Director, Vice President and Secretary

By: \_\_\_\_\_  
Palle Jensen, Vice President

By: \_\_\_\_\_  
Charles Dubroff, Director

By: \_\_\_\_\_  
Martha Silverman, Treasurer

Valhal Corp., a Florida corporation, as the  
Surviving Corporation

By: [Signature]  
Anders U. Schroeder,  
Director and President

By: [Signature]  
James E. Goldstein  
Director, Vice President and Secretary

By: \_\_\_\_\_  
Palle Jensen, Vice President

By: \_\_\_\_\_  
Charles Dubroff, Director

By: \_\_\_\_\_  
Martha Silverman, Treasurer

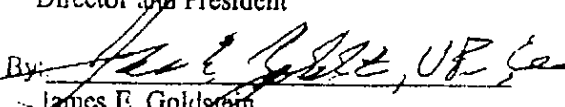
IN WITNESS WHEREOF, this Plan of Merger has been executed and acknowledged by the Directors, President, Vice-Presidents, Secretary and Treasurer of the Surviving Corporation and the Director, President, Vice-Presidents, Secretary and Treasurer of the Merged Corporation.

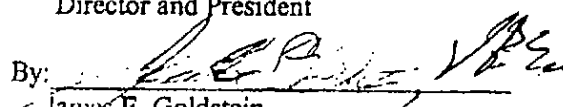
Valhal Corp., a New York corporation,  
as the Merged Corporation

Valhal Corp., a Florida corporation, as the  
Surviving Corporation

By: \_\_\_\_\_  
Anders U. Schroeder  
Director and President

By: \_\_\_\_\_  
Anders U. Schroeder,  
Director and President

By:  \_\_\_\_\_  
James E. Goldstein  
Director, Vice President and Secretary


By:  \_\_\_\_\_  
James E. Goldstein  
Director, Vice President and Secretary

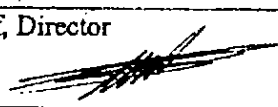
By: \_\_\_\_\_  
Palle Jensen, Vice President

By: \_\_\_\_\_  
Palle Jensen, Vice President

By: \_\_\_\_\_  
Charles Dubroff, Director

By: \_\_\_\_\_  
Charles Dubroff, Director

By:  \_\_\_\_\_  
Martha Silverman, Treasurer

By:  \_\_\_\_\_  
Martha Silverman, Treasurer

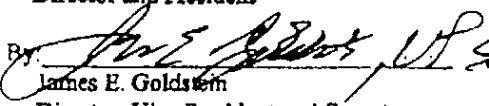
IN WITNESS WHEREOF, this Plan of Merger has been executed and acknowledged by the Directors, President, Vice-Presidents, Secretary and Treasurer of the Surviving Corporation and the Director, President, Vice-Presidents, Secretary and Treasurer of the Merged Corporation.

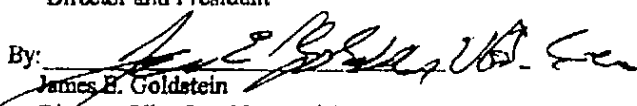
Valhal Corp., a New York corporation,  
as the Merged Corporation

Valhal Corp., a Florida corporation, as the  
Surviving Corporation

By: \_\_\_\_\_  
Anders U. Schroeder  
Director and President

By: \_\_\_\_\_  
Anders U. Schroeder,  
Director and President

By:  \_\_\_\_\_  
James E. Goldstein  
Director, Vice President and Secretary

By:  \_\_\_\_\_  
James E. Goldstein  
Director, Vice President and Secretary

By:  \_\_\_\_\_  
Palle Jensen, Vice President

By:  \_\_\_\_\_  
Palle Jensen, Vice President

By: \_\_\_\_\_  
Charles Dubroff, Director

By: \_\_\_\_\_  
Charles Dubroff, Director

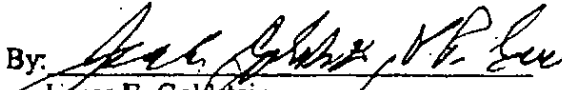
By: \_\_\_\_\_  
Martha Silverman, Treasurer

By: \_\_\_\_\_  
Martha Silverman, Treasurer

IN WITNESS WHEREOF, this Plan of Merger has been executed and acknowledged by the Directors, President, Vice-Presidents, Secretary and Treasurer of the Surviving Corporation and the Director, President, Vice-Presidents, Secretary and Treasurer of the Merged Corporation.

Valhal Corp., a New York corporation,  
as the Merged Corporation

By: \_\_\_\_\_  
Anders U. Schroeder  
Director and President

By:   
James E. Goldstein  
Director, Vice President and Secretary

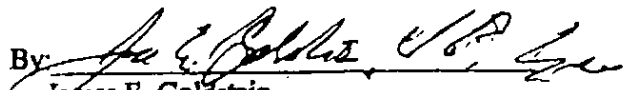
By: \_\_\_\_\_  
Palle Jensen, Vice President

By:   
Charles Dubroff, Director

By: \_\_\_\_\_  
Martha Silverman, Treasurer

Valhal Corp., a Florida corporation, as the  
Surviving Corporation

By: \_\_\_\_\_  
Anders U. Schroeder,  
Director and President

By:   
James E. Goldstein  
Director, Vice President and Secretary

By: \_\_\_\_\_  
Palle Jensen, Vice President

By:   
Charles Dubroff, Director

By: \_\_\_\_\_  
Martha Silverman, Treasurer

CERTIFICATE OF MERGER  
OF

VALHAL CORP.  
(a New York corporation)

AND

VALHAL CORP.  
(a Florida corporation)

INTO

VALHAL CORP.  
(a Florida corporation)

UNDER SECTION 907 OF THE BUSINESS CORPORATION LAW

1. (a) The name of each constituent corporation is as follows:

Valhal Corp., a New York corporation  
(initially formed in the name of Jacob Holm, Inc.)

Valhal Corp., a Florida corporation

- (b) The name of the surviving corporation is Valhal Corp.

2. As to each constituent corporation, the designation and number of outstanding shares of each class and series and the voting rights thereof are as follows:

<u>Name of Corporation</u>	<u>Designation and number of shares in each class or series outstand- ing</u>	<u>Class or series of shares en- titled to vote</u>	<u>Class or series entitled to vote as a class</u>
Valhal Corp.	200,000	n/a	n/a
Valhal Corp.	200,000	n/a	n/a

**EXHIBIT B**



3. The merger was authorized by each constituent corporation in the following manner:

The affirmative vote of the holders of a majority of all outstanding shares entitled to vote thereon.

4. The merger is permitted by the laws of the jurisdiction of each constituent foreign corporation and is in compliance therewith.

5. The surviving corporation, Valhal Corp., a Florida corporation, was incorporated on the 11th day of October, 2024. It has not filed its Application of Authority in New York and it will not do business in New York until an Application for Authority has been filed by the Department of State.

6. The date when the certificate of incorporation of Valhal Corp., a New York corporation, was filed by the Department of State was the 21<sup>st</sup> day of December, 1989.

7. The surviving corporation agrees that it may be served with process in the State of New York in any action or special proceeding for the enforcement of any liability or obligation of any domestic constituent corporation or of any foreign constituent corporation previously amendable to suit in the State of New York, and for the enforcement under the Business Corporation Law, of the right of shareholders of any constituent domestic corporation to receive payment for their shares against the surviving corporation; and it designates the Secretary of State of New York as its agent upon whom process against it may be served in the manner set forth in paragraph (b) of Section 306 of the Business Corporation

Law, in any action or special proceeding. The post office address to which the Secretary of State shall mail a copy of any process against it served upon him is 1475 W. Cypress Creek Road, Suite 202, Fort Lauderdale, Florida 33309.

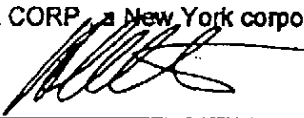
8. The surviving corporation agrees that, subject to the provision of Section 623 of the Business Corporation Law, it will promptly pay to the shareholders of each constituent domestic corporation the amount, if any, to which they shall be entitled under the provisions of the Business Corporation Law, relating to the right of the shareholders to receive payment for their shares.

9(a). Each constituent domestic corporation hereby certifies that all fees and taxes, including penalties and interest, administered by the Department of Taxation and Finance of the State of New York which are now due and payable by each constituent domestic corporation have been paid and that a cessation franchise tax report, estimated or final, through the anticipated date of the merger has been filed by each constituent domestic corporation.

(b) The surviving corporation hereby agrees that it will within 30 days after the filing of the certificate of merger file the cessation franchise tax report, if an estimated report was previously filed, and promptly pay to the Department of Taxation and Finance of the State of New York all fees and taxes, including penalties and interest, if any, due to the Department of Taxation and Finance by each constituent domestic corporation.

11. The merger shall be effective upon filing.

VALHAL CORP., a New York corporation

By:   
Anders U. Schroeder, President

VALHAL CORP., a Florida corporation

By:   
Anders U. Schroeder, President