

P93000021752

ARTICLES OF MERGER  
Merger Sheet

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MERGING:

J. W. HAYES, P.A., a Florida corporation, P93000021752

INTO

HILL & COMPANY, CPA, P.A. which changed its name to

HILL, HAYES & COMPANY, CPA, P.A., a Florida corporation, H24683

File date: January 27, 1997, effective February 1, 1997

Corporate Specialist: Thelma Lewis