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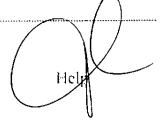
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MERGER OR SHARE EXCHANGE HOWARD AND COMPANY, P.A.

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Page 2/9



February 13, 2024

PLORIDA DEPARTMENT OF STATE Division of Corporations

HOWARD AND COMPANY, P.A. 720 RODEL COVE LAKE MARY, FL 32746

SUBJECT: HOWARD AND COMPANY, P.A.

REF: P93000033067

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

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Tammi Cline FAX Aud. #: H24000052478

Regulatory Specialist II Supervisor Letter Number: 724A00083218

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February 7, 2024

FLORIDA DEPARTMENT OF STATE Division of Corperations

HOWARD AND COMPANY, P.A. 720 RODEL COVE LAKE MARY, FL 32746

SUBJECT: HOWARD AND COMPANY, P.A.

REF: P93000033067

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 coverables.

The document submitted does not meet legibility requirements for not electronic filing. Please do not attempt to refax this document until the quality has been improved.

As a condition of a merger, pursuant to s.605.0212(8) and/or s.607.1622 (8), Florida Statutes, each party to the merger must be active and current in filing its annual reports with the Department of State through December 31 of the calendar year in which the articles of merger are submitted for filing.

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.

Tammi Cline FAX Aud. #: H24000052478

Regulatory Specialist II Supervisor Letter Number: 924A00002767

ARTICLES OF MERGER OF LANIER AND COMPANY, P.A. INTO

HOWARD AND COMPANY, P.A.

The following Articles of Merger are submitted to merge the following corporations in accordance with Section 607.1105, Florida Statutes.

l)	1) The name and jurisdiction of the <u>surviving</u> corporation:		
<u>Name</u>		Jurisdiction	Document Number (8
HOWARD A	ND COMPANY, P.A.	FL.	P93000033067
2)	The name and jurisdiction of the merging corporation: Section Section		
Name		<u>Jurisdiction</u>	Document Number 775 2
LANIER AN	D COMPANY, P.A.	FL	H87256
3) attached.	The Agreement and Plan o	of Merger, including	any and all amendments thereto, is
4) the State of I		effective upon the dr	ite that these Articles are filed with
5)	The Plan of Merger wa	s adopted by the	shareholders and directors of the
surviving co	rporation.		
6) corporation.	The Plan of Merger was a	dopted by the shareh	olders and directors of the merging
Date	d: November 2023.		
HOWARD : a Florida con	AND COMPANY, P.A., epocation	LANIER AND (a Florida corpor	COMPANY, P.A., ation
By: VINCEN As Its: Presi	VT J. HOWARD dent	By: DANA R. M DANA R. M As fis: Presiden	ICBROOM

AGREEMENT AND PLAN OF MERGER

THIS AGREEMENT AND PLAN OF MERGER, dated as of November 1, 2023 ("Agreement"), is entered into by and between Howard and Company, P.A., a Florida corporation ("Howard"), and Lanier and Company, P.A., a Florida corporation ("Lanier"). Howard and Lanier are hereinafter sometimes collectively referred to as the "Constituent Corporations."

WITNESSETH:

WHEREAS, Howard is a corporation duly organized and existing under the laws of the State of Florida:

WHEREAS, Laufer is a corporation duly organized and existing under the laws of the State of Florida;

WHEREAS, the respective Boards of Directors of Howard and Lanier have determined that it is advisable and in the best interests of such corporations and their stockholders that Lanier merge with and into Howard upon the terms and subject to the conditions set forth in this Agreement;

WHEREAS, the respective shareholders of Howard and Lanier have approved in Agreement, by execution of written consents in accordance with Section 607.1107 of the Faida Business Corporation Act.

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

ARTICLE I THE MERGER

- 1. Surviving Entity. Lanier shall be merged with and into Howard (the "Merger") such that Howard shall be the surviving corporation (the "Surviving Corporation"). Appropriate documents necessary to effectuate the Merger shall be filed with the Florida Department of State and the Merger shall become effective on November 1, 2023 ("Effective Time").
- 2. <u>Governing Documents</u>. The Articles of Incorporation and By-Laws of Howard shall be the Articles of Incorporation of the Surviving Corporation.
 - 3. Directors. After the Effective Time, the directors of the Surviving Corporation shall be:

VINCENT T. HOWARD

VIVIAN L. HOWARD

DANA R. MCBROOM

STEFANY D. RHOADES

4. Officers. After the Effective Time, the officers of the Surviving Corporation shall be:

President: VINCENT T. HOWARD

Vice-President: DANA R. MCBROOM

Secretary: STEFANY D. RHOADES

Treasurer: VINCENT T. HOWARD

PALLAHASSEE. FI

5. Additional Administrative Functions and Surviving Corporation Compensation—Upon execution of this Agreement, the Parties and any applicable principals, officers, employees, or other individuals, shall enter into separate Employment Agreements setting forth salaries, employment duties, rights, responsibilities, and other terms as may be mutually agreed upon by the Parties.

- 6. Succession. At the Effective Time, the separate corporate existence of Lanier shall cease and (i) all the rights, privileges, powers and franchises of a public and private nature of each of the Constituent Corporations, subject to all the restrictions, disabilities and duties of each of the Constituent Corporations; (ii) all assets, property, real, personal and mixed, belonging to each of the Constituent Corporations, including client base, furniture, and equipment; and (iii) all debts due to each of the Constituent Corporations on whatever account, including stock subscriptions and all other things in action; shall succeed to, be vested in and become the property of the Surviving Corporation without any further act or deed as they were of the respective Constituent Corporations. The title to any real estate vested by deed or otherwise and any other asset, in either of such Constituent Corporations shall not revert or be in any way impaired by reason of the Merger, but all rights of creditors and all liens upon any property of Lanier shall be preserved unimpaired. To the extent permitted by law, any claim existing or action or proceeding pending by or against either of the Constituent Corporations may be prosecuted as if the Merger had not taken place. All debts, liabilities and duties of the respective Constituent Corporations shall thenceforth attach to the Surviving Corporation and may be enforced against it to the same extent as if such debts, liabilities and duties had been incurred or contracted by it. All corporate acts, plans, policies, agreements, arrangements, approvals and authorizations of Lanier, its shareholders. Board of Directors and committees thereof, officers and agents that were valid and effective immediately prior to the Effective Time, shall be taken for all purposes as the acts, plans, policies. agreements, arrangements, approvals and authorizations of the Surviving Corporation and shall be as effective and binding thereon as the same were with respect to Lanier.
- 7. Further Assurances. From time to time, as and when required by the Surviving Corporation or by its successors or assigns, there shall be executed and delivered on behalf of Lanier, such deeds and other instruments, and there shall be taken or caused to be taken by it all such further and other action, as shall be appropriate, advisable or necessary in order to vest, perfect or confirm, of record or otherwise, in the Surviving Corporation the title to and possession of all property, interests, assets, rights, privileges, immunities, powers, frauchises and authority of Lanier, and otherwise to carry out the purposes of this Agreement. The officers and directors of the Surviving

Corporation are fully authorized in the name and on behalf of Lanier or otherwise, to take any and all such action and to execute and deliver any and all such deeds and other instruments.

ARTICLE II VALUATION AND OWNERSHIP INTEREST

- 8. Valuation. At the Effective Time, the estimated values of Lanier and Howard are \$10,365,468.97 and \$1,693,494.65, respectively.
 - 9. Shares, Ownership interest of the Surviving Corporation shall be as follows:

<u>Shareholder</u>	<u>Shares</u>	Ovynorship Percentage	2024 FEB	П
VINCENT T. HOWARD		43.35 %	-7	<u>-</u>
VIVIAN L. HOWARD		41.65 %	AH 9: 2	
DANA R. MeBROOM		11.25 %		
STEFANY D. RHOADES		3.75 %		

ARTICLE III REVALUATION

10. <u>Revaluation</u>. On or about October 31, 2023, the Parties shall revalue the Constituent Corporations. Both Constituent Corporations shall be revalued using a multiplier of 1 x for tax income, 1.5 x for accounting income, 2 x for online learning module system and payroll income, 0.85 x for consulting income, and 1 x for all other income. If values have neither increased nor decreased more than five (5) percent, no adjustment shall be made to share amounts detailed in Paragraph 9.

ARTICLE IV MISCELLANEOUS

- 11. Amendment. The parties hereto, by natual consent of their respective Boards of Directors, may amend, modify or supplement this Agreement prior to the Effective Time.
- 12. Counterparts. This Agreement may be executed in one or more counterparts, and each such counterpart bereof shall be deemed to be an original instrument, but all such counterparts together shall constitute but one agreement.

- 13. <u>Descriptive Headings</u>. The descriptive headings herein are inserted for convenience of reference only and are not intended to be part of or to affect the meaning or interpretation of this Agreement.
- 14. Governing Law. This Agreement shall be governed by, and construed in accordance with, the laws of the State of Florida, without giving effect to the choice or conflict of law provisions contained therein to the extent that the application of the laws of another jurisdiction will be required thereby.
- 15. Attorneys' Fees. In the event of any action or suit based upon or arising out of any alleged breach by any Party of any representation, warranty, covenant or agreement contained in this Agreement, the prevailing Party shall be entitled to recover reasonable attorneys' fees and other costs of such action or suit from the other Party.
- 16. Entire Agreement. This Agreement (including any other documents, instruments or certificates referred to herein, which are incorporated in and constitute a part of this Agreement) contains the entire agreement of the Parties.
- 17. <u>Further Actions</u>. The Parties shall execute and deliver to each other, from time to the or after Effective Time, for no additional consideration and at no additional cost to the requesting party, such further assignments, certificates, instruments, records, or other documents assurances or things as may be reasonably necessary to give full offect to this Agreement and to allow such party fully to enjoy and exercise the rights accorded and acquired by it under this Agreement.
- 18. Time of the Essence. Time is of the essence under this Agreement. If the last day permited for the giving of any notice or the performance of any act required or permitted under this Agreement falls on a day which is not a business day, the time for the giving of such notice or the performance of such act shall be extended to the next succeeding business day.
- 19. Rights Cumulative. All rights and temedies of each of the Parties under this Agreement shall be cumulative, and the exercise of one or more rights or remedies shall not preclude the exercise of any other right or remedy available under this Agreement or applicable law.

IN WITNESS WHEREOF, Howard and I miet have caused this Agreement to be executed and delivered as of the date first written above.

Winness #1 as to Howard and Company, P.A. Name: Sheymen is Has fe	Howard and Company, P.A. By: Nume: Vincent T Howard Title: President
Witness #2 as to Howard and Company, P.A. Name: Carmen 160 of 2	2024 FEB -7 AM 9: SEALLAHASSEE.
Witness #1 as to Lanier and Company, P.A. Segment J. Market Name: System L. Ho. J.C.	Lanier and Company, P.A.
Witness #2 as to Lanier and Company, P.A. Name: Acongs, Dalaiza@	

[Signature Page to Agreement]