

Division of Corporations

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DIVISION OF CORPORATIONS

P950000/8516

Florida Department of State

Division of Corporations
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To:

Division of Corporations
Fax Number : (850) 922-4000

From:

Account Name : ROBERT J. HUTCHINS
Account Number : I19990000126
Phone : (407) 645-2377
Fax Number : (407) 645-0945

EFFECTIVE DATE
12/28/00

MERGER OR SHARE EXCHANGE

MERCHANTS AND CONTRACTORS CAPITAL CORPORATION

Certificate of Status	0
Certified Copy	0
Page Count	02
Estimated Charge	\$70.00

Merger
KRC
12/29/00
5

ARTICLES OF MERGER
Merger Sheet

MERGING: -----

FLORIDA MEDICAL ACCOUNTING, INCORPORATED, a Florida corporation,
document number L05672

INTO

MERCHANTS AND CONTRACTORS CAPITAL CORPORATION, a Florida
entity, P95000018516.

File date: December 28, 2000 , effective January 1, 2001

Corporate Specialist: Karen Gibson

Dec 28 00 03:26p Robert J. Hutchins 407-645-0945
(850)487-8013 12/28/00 16:06 Fl Dept of State p1 /1

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FLORIDA DEPARTMENT OF STATE
Katherine Harris
Secretary of State

December 28, 2000

MERCHANTS AND CONTRACTORS CAPITAL CORPORATION
PO BOX 547607
ORLANDO, FL 32854-7607

SUBJECT: MERCHANTS AND CONTRACTORS CAPITAL CORPORATION
REF: P95000018516

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 NAME OF THE MERGING CORPORATION IS "FLORIDA MEDICAL ACCOUNTING, INCORPORATED". PLEASE CORRECT THIS THROUGHOUT THE DOCUMENT.

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) 487-6880.

Karen Gibson
Corporate Specialist

FAX Aud. #: H00000067333
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DIVISION OF CORPORATIONS

Division of Corporations - P.O. BOX 6327 - Tallahassee, Florida 32314

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ARTICLES AND PLAN OF MERGER OF

Florida Medical Accounting, Incorporated
into
Merchants and Contractors Capital Corporation

FILED
00 DEC 28 PM 3:58
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

The following articles of merger are submitted in accordance with the Florida Business Corporation Act, pursuant to section 607.1105, F.S.

ONE

The name of the surviving corporation is: Merchants and Contractors Capital Corporation. The jurisdiction of the surviving corporation is: Florida.

TWO

The name of the merging corporation is: Florida Medical Accounting, Incorporated. The jurisdiction of the merging corporation is: Florida.

THREE

The following is the Plan of Merger:

EFFECTIVE DATE
1-1-01

First: Names of Corporations. The names of the corporations to be merged are Florida Medical Accounting, Incorporated, a Florida corporation (hereinafter referred to as "FMA") and Merchants and Contractors Capital Corporation, a Florida corporation (hereinafter referred to as "Merchants").

Second: Merger. FMA shall be and hereby is merged into Merchants in a transaction qualifying as a reorganization within the meaning of Section 368(a)(1)(A) of the Internal Revenue Code.

Third: Surviving Corporation. The surviving corporation shall be Merchants and Contractors Capital Corporation, a Florida corporation. Merchants shall survive the merger herein contemplated and shall continue to be governed by the laws of the State of Florida, but the separate corporate existence of FMA shall cease forthwith upon the Effective Date. The present officers and directors of FMA shall cease to be officers and directors of FMA.

Fourth: Effective Date. These Articles and Plan of Merger shall become effective on 12:01 a.m. on January 1, 2001, the time of such effectiveness being hereinafter called the Effective Date.

Fifth: Share Conversion. The manner and basis of converting the shares of each corporation into shares, obligations, or other securities of the surviving or any other corporation or into cash or other property, in whole or in part, 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 into cash or other property in whole or in part, are as follows:

Forthwith upon the Effective Date, each issued and outstanding common share of FMA and all rights in respect thereof shall be converted into one tenth (.1) of a fully paid and nonassessable common share of Merchants. The certificates nominally representing the one thousand (1,000) issued and outstanding common shares of FMA shall for all purposes be deemed to evidence the ownership of one hundred (100) common shares of Merchants. The shareholders of FMA, shall immediately surrender their certificates for shares in FMA for certificates in common shares of Merchants. Merchants shall issue certificates for the converted shares.

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THREE

The merger shall become effective at 12:01 a.m. on January 1, 2001.

FOUR

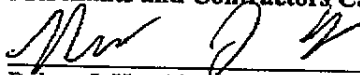
The Plan of Merger was adopted by the shareholders of the surviving corporation on December 28, 2000.

FIVE

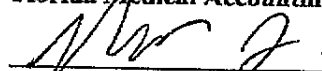
The Plan of Merger was adopted by the shareholders of the merging corporation on December 28, 2000.

The undersigned authorized officers of each of the corporations declare that the facts herein stated are true as of December 28, 2000.

Merchants and Contractors Capital Corporation


Robert J. Hutchins, its President

Florida Medical Accounting, Incorporated


Robert J. Hutchins, its CEO

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