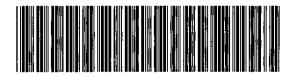
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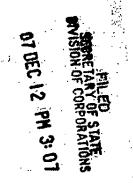
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Marian (CC)

KENNETH B. FALK\*
\* N.J. & N.Y. BARS
Reply to Woodbridge Office

LAWRENCE E. JAFFE\*
FL, N.J. & N.Y. BARS
Reply to Hasbrouck Heights Office

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November 14, 2007

Via Regular Mail

Amendment Section
Division of Corporations
P.O. Box 6327
Tallahassee, Florida 32314

Re: Merger of GSR Physicians Billing Service, Inc. With GSR Acquisition

Articles of Merger

Dear Sir/Madam:

Enclosed please find an original and copy of Articles of Merger in regard to the above-referenced matter, and this firm's check in the amount of \$78.75 which represents the filing fee. Kindly file the same and return a certified copy and all other correspondence concerning this matter to:

KENNETH B. FALK JAFFE & FALK, LLC 843 RAHWAY AVENUE WOODBRIDGE, NEW JERSEY 07095

Please contact Kenneth B. Falk at (732) 636-4200 ext. 205, for any further information concerning this matter.

Very truly yours,

Vannath W Holl

KBF/mc Enclosures cc: client



#### ARTICLES OF MERGER (Profit Corporation)

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 of the surviving corporation:				
	Name GSR P Service	hysicians Billing es, Inc.	<u>Jurisdiction</u> Florida		Document No.	
Secon	ıd:	The name and jurisdiction of each merging corporation:				
	<u>Name</u> GSR A	equisition, Inc.	<u>Jurisdiction</u> Florida		Document No.	
Third	•	The Plan of Merger is attached	ed.			
Fourt	h:	The merger shall become effective on the date the Articles of Merger are filed with the Florida Department of State			ger are filed	
Fifth:		Adoption of Merger by surviv the shareholders of the surviv		_		
Sixth:		Adoption of Merger by mergithe shareholders of the mergin	-			

### Seventh: Signatures for each corporation:

Name of Corporation	Signature of an Officer or Director	Typed or Printed Name of Individual & Titl
GSR Physicians Billing Service, Inc.	Bonuld	Jucolian Mesiden
GSR Acquisition, Inc	Much	PRESIDENT

#### PLAN OF MERGER

The following Plan of Merger is submitted in accordance 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 is:

Name
GSR Physicians Billing Service, Inc.

Jurisdiction
Florida

Second: The name and jurisdiction of the merging corporation is:

Name <u>Jurisdiction</u>

GSR Acquisition, Inc. Florida

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

#### (a) General.

At the Effective Time, as defined below, (i) GSR Acquisition, Inc. ("Acquisition") shall be merged with and into GSR Physicians Billing Service, Inc.("GSR"), (ii) the separate corporate existence of Acquisition shall cease, and (iii) GSR shall be the surviving corporation and shall continue its corporate existence under the laws of Florida.

The Merger shall become effective at the time of filing of certificates of merger with the Secretary of State of the State of Florida in accordance with the provisions of Section 607.1101, et sq., Florida Statutes (the "Effective Time"). At the Effective Time, the effect of the Merger shall be as provided in the applicable provisions of the Section 607.1101, et sq., Florida Statutes.

Without limiting the generality of the foregoing, and subject thereto, at the Effective Time, all the property, rights, privileges, powers and franchises of GSR and Acquisition. shall vest in the Surviving Corporation, and all debts, liabilities, obligations, restrictions, disabilities and duties of GSR and Acquisition shall become the debts, liabilities, obligations, restrictions, disabilities and duties of the Surviving Corporation

- (b) <u>Certificate of Incorporation</u>. The certificate of incorporation of GSR as in effect immediately prior to the Effective Time, shall be amended to be substantially identical to the certificate of incorporation of Acquisition, as in effect immediately prior to the Effective Time, as set forth on Schedule A annexed hereto, and shall be the certificate of incorporation of the Surviving Corporation, until thereafter amended as provided therein or by applicable law,
- (c) <u>By-Laws</u>. The by-laws of Acquisition, as in effect immediately prior to the Effective Time, shall become the by-laws of the Surviving Corporation until thereafter amended as provided therein or by applicable law.

- (d) <u>Directors and Officers</u> From and after the Effective Time, (i) the directors of Acquisition at the Effective Time shall be the initial directors of the Surviving Corporation, each to hold office in accordance with the certificate of incorporation and by-laws of the Surviving Corporation, and (ii) the officers of Acquisition at the Effective Time, to wit: Pradeep Viswambharan. President, with offices at 10096 Griffin Road, Cooper City, FL 33328, shall be the initial officer of the Surviving Corporation, until his successors are duly elected or appointed and qualified.
- **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 corporation, in whole or in part, into cash or other property, are as follows:
- (a) At the Effective Time, by virtue of the Merger and without any action on the part of Acquisition, GSR, or the holders of the common stock of GSR, par value \$1.00 per share ("GSR Common"):
- (i) Each issued and outstanding share of Acquisition Common Stock shall be converted into one validly issued, fully paid and non-assessable share of common stock, no par value per share, of the Surviving Corporation;
  - (ii) Each share of GSR Common held in the treasury of GSR shall be canceled without any conversion thereof and no payment or distribution shall be made with respect thereto; and
  - (iii) Each share of GSR Common issued and outstanding immediately prior to the Effective Time shall be entitled to receive (collectively the "Exchange Consideration"):
    - (A) \$83.33 per share, (the "Cash Consideration"), payable one half (i.e.\$41.67 per share) at the Closing and the balance (i.e. \$41.67 per share) on the third monthly anniversary of the Closing; and
    - (B) Fifty Five and Five Hundred Fifty Five thousandths (55.555) validly issued, fully paid and non-assessable shares of common stock of Accentia Technologies, Ltd., an Indian corporation, ("Accentia Shares") or Global Depository Receipts ("GDRs") as listed on the Luxembourg Stock Exchange the Singapore Stock Exchange and on the Bombay Stock Exchange, each such GDR representing one Accentia Share such that, after

giving effect to the provisions of this Section 1.5(c), holders of GSR Common shall be entitled to an aggregate of 416,666 Accentia Shares or GDRs, Provided further, that if, as of the last day of the 12<sup>th</sup> full calendar month after the Closing Date, the average of the bid and asked prices of Accentia Shares as reported on Luxembourg Stock Exchange and the Bombay Stock Exchange for the two week period prior thereto (the "Average Price") shall be less than US\$4.50 per share, Accentia shall issue to the holders of such GDRs or Accentia Shares a number of additional GDRs or Accentia Shares, so that the total number of GDRs or Accentia Shares issued under this agreement to the holders shall equal the number of GDRs or Accentia Shares determined by dividing \$1,875,000 by the Average Price.

(C) As of the Effective Time, each share of GSR Common shall no longer be outstanding and such share shall be exchanged for, and each holder of a certificate representing any shares of GSR Common shall cease to have any rights with respect thereto, other than (i) the right to receive \$83.33 per share, as set forth above, and (ii) GDRs or Accentia Shares to be issued in consideration therefor upon the surrender of such certificate, and (ii) any cash, without interest, to be paid in lieu of any fractional share of Accentia.

Fifth. The merger shall be subject to the terms and conditions set forth in a separate agreement among Accentia, GSR, and Acquisition dated June 2007.

## SCHEDULE A CERTIFICATE OF INCORPORATION

#### Article 1. Name

The Name of the corporation shall be GSR Physicians Billing Service, Inc.

#### Article 2. Principal Office

The principal place of business/mailing address is:

10096 Griffin Road Cooper City, FL 33328

#### Article 3. Purpose

The purpose for which the corporation is organized is:

Any and all lawful business

#### Article 4. Shares

The number of shares of stock is:

1,000 shares at \$0.00 par value per share

#### Article 5. Initial Officers and/or Directorsr List name, address(es) and specific titles

Pradeep Viswambharan. President 10096 Griffin Road, Cooper City, FL 33328

#### Article 5. Registered Agent

The name and Florida street address of the registered agent is:

Pradeep Viswambharan 10096 Griffin Road, Cooper City, FL 33328

Having been named as agent to accept service of process for the above named corporation, at the place designated in this certificate, I am familiar with and accept the appointment as registered agent and agree to act in this capacity

Pradeep Viswambharan