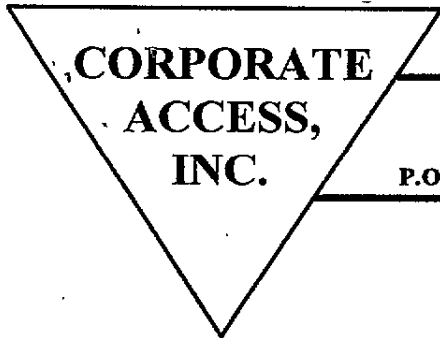


P97000067870



1116-D Thomasville Road . Mount Vernon Square . Tallahassee, Florida 32303

P.O. Box 37066 (32315-7066) ~ (904) 222-2666 or (800) 969-1666 . Fax (904) 222-1666

WALK IN

PICK UP

10/5/98



CERTIFIED COPY

CUS

☒ PHOTO COPY

FILING

Merger

1.) TARITE Advisory Group, Inc
(CORPORATE NAME & DOCUMENT #)

2.) _____
(CORPORATE NAME & DOCUMENT #)

3.) _____
(CORPORATE NAME & DOCUMENT #)

4.) _____
(CORPORATE NAME & DOCUMENT #)

5.) _____
(CORPORATE NAME & DOCUMENT #)

6.) _____
(CORPORATE NAME & DOCUMENT #)

7.) _____
(CORPORATE NAME & DOCUMENT #)

8.) _____
(CORPORATE NAME & DOCUMENT #)

9.) _____
(CORPORATE NAME & DOCUMENT #)

10.) _____
(CORPORATE NAME & DOCUMENT #)

SPECIAL INSTRUCTIONS

FILED
98 OCT -5 PM 1:44
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

300002655153--8

-10/05/98--01027--019

*****70.00 *****70.00

RECEIVED
98 OCT -5 AM 10:33
DIVISION OF CORPORATION

"When you need ACCESS to the world"

CALL THE FILING AND RETRIEVAL AGENCY DEDICATED TO SERVING YOU!

ARTICLES OF MERGER
Merger Sheet

MERGING: -----

TARIFF ADVISORY GROUP, INC., a Florida corporation, P97000044008

INTO

EXPRESS COMMUNICATION MANAGEMENT, INC., a Florida corporation,
P97000067870.

File date: October 5, 1998

Corporate Specialist: Cheryl Coulliette

**ARTICLES OF MERGER OF TARIFF ADVISORY GROUP, INC.,
AND
EXPRESS COMMUNICATION MANAGEMENT, INC.**

Pursuant to provision of Section 607.224 of the Florida General Corporations Act, the undersigned corporations adopt the following Articles of Merger for the purpose of merging the above-named corporations into Express Communication Management, Inc.:

1. The names of the corporations which are parties to the within merger are Tariff Advisory Group, Inc. and Express Communication Management, Inc. Express Communication Management, Inc. is the surviving corporation.

2. The Plan of Merger attached hereto as Exhibit "A" was unanimously approved by the shareholders of each of the undersigned corporations in the manner prescribed by the Florida General Corporations Act.

3. The Plan of Merger attached hereto as Exhibit "A" was unanimously approved by the directors of each of the undersigned corporation in the manner prescribed by the Florida General Corporations Act.

4. The authorized capital stock of Express Communication Management, Inc. will not change from the authorized shares as set forth in its Articles of Incorporation.

Dated this 29th day of September, 1998.

EXPRESS COMMUNICATIONS
MANAGEMENT, INC., a Florida corporation

By: 

Phyllis Bonnie Schaffer, President

TARIFF ADVISORY GROUP, INC., a Florida
corporation

By: 

Phyllis Bonnie Schaffer, President

FILED
98 OCT -5 PM 1:44
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

STATE OF FLORIDA)
COUNTY OF PINELLAS)

The foregoing instrument was sworn to and acknowledged before me this 29 day of September, 1998, by PHYLLIS BONNIE SCHAFFER, as President of EXPRESS COMMUNICATIONS MANAGEMENT, INC., a Florida corporation, who ☒ is personally known to me or ☐ has produced _____ as identification.



Notary Public


My Commission Expires:



STATE OF FLORIDA)
COUNTY OF PINELLAS)

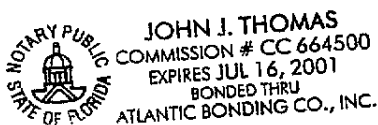
JOHN THOMAS
(Print Name of Notary Public)

The foregoing instrument was sworn to and acknowledged before me this 29 day of September, 1998, by PHYLLIS BONNIE SCHAFFER, as President of TARRIFF ADVISORY GROUP, INC., a Florida corporation, who ☒ is personally known to me or ☐ has produced _____ as identification.



Notary Public

My Commission Expires:



JOHN THOMAS
(Print Name of Notary Public)



AGREEMENT AND PLAN OF MERGER

This Agreement made this 29 day of September, 1998 by and between Tariff Advisory Group, Inc. an Florida corporation, (hereinafter referred to as "TAG") and Express Communication Management, Inc. (hereinafter referred to as "ECMI").

WITNESSETH:

WHEREAS, TAG desires to transfer to ECMI and ECMI desires to acquire from TAG all of TAG's assets subject to its liabilities pursuant to a merger of the corporations in exchange for Two Hundred (200) shares of the common Stock, \$.01 par value, of ECMI (the "Shares"), all in a transaction which will qualify as a tax free reorganization under Section 368(a)(1)(A) of the Internal Revenue Code of 1986, as amended; and

NOW, THEREFORE, on the basis of the respective representations and warranties set forth in this Agreement, and of the covenants and agreements contained therein and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

Section 1. Transfer of Business and Assets.

Subject to the conditions set forth in this Agreement, TAG agrees that, at the Closing (as defined below) and in the manner provided in this Agreement, TAG shall transfer and deliver to ECMI, for the consideration set forth below, all of TAG's then existing assets and business including, without limitation, all property, rights and business of every type and description, real, personal and mixed, tangible and intangible, wheresoever located and whether or not carried or reflected on TAG's books and records, all of TAG's goodwill, sales and supply contracts, leases, all cash on hand and in the banks, certificates of deposit, notes and accounts receivable, stocks, bonds, and other securities, patents, trademarks, trade names, brand names and copyrights, licenses and inventions, processes, know-how, formulae, trade secrets, real estate and interests therein (including, but not limited to, fee interests, reversions, leaseholds and all other interests), buildings, work in process, finished products and supplies on hand and in transit, fixtures, rights under contracts and agreements, franchises, all rights in any funds of whatever nature (including, but not limited to, unemployment compensation, retirement, industrial accident, bonus and savings funds), books and records, the proceeds of any nonassignable assets and all other property and rights of every kind and nature owned or held by TAG on the Closing Date (as defined below) or then used by it whether or not specifically referred to in this Agreement. The assets shall be transferred subject to all liabilities, obligations, claims, security interests, and encumbrances.

Section 2. Consideration.

Subject to the terms of this Agreement and in reliance on the representations and warranties of TAG contained herein, TAG shall acquire, at the Closing, the assets as set forth in

Paragraph 1 of this Agreement for an aggregate consideration as follows: (i) the deliver to TAG's shareholders (200) original issue shares of ECMI Common Stock, \$.01 par value, and (ii) ECMI's assumption and agreement to pay or discharge TAG'S liabilities and obligations.

Section 3. Closing.

Subject to conditions set forth in this Agreement, the closing of the merger shall take place at the offices of ECMI at 9269 Park Blvd. Seminole, Florida 32536, subject to the approval of this Agreement, referred to in Paragraph 9 below, by the requisite affirmative vote of the stockholders of TAG and ECMI is obtained, or such other date as the parties may agree upon in writing (the "Closing" or the "Closing Date"). At the Closing, TAG shall deliver to ECMI such general warranty deeds, standard form bills of sale with covenants of warranty, endorsements, assignments and other good and sufficient instruments of transfer and conveyance as in the reasonable opinion of ECMI's counsel, shall be effective to vest in ECMI good and marketable title to TAG's assets and business pursuant to the merger. TAG shall also deliver to ECMI at the Closing or as soon as practicable thereafter (and at such place or places as may be mutually agreed) all contracts, files, records and other data and documents pertaining to the business of TAG. ECMI shall deliver to TAG's shareholders a certificate or certificates, registered in the name of Phyllis Bonnie Schaffer, representing Two Hundred (200) shares of Common Stock at \$.01 par value, and shall execute and deliver an Assumption Agreement wherein ECMI will assume and agree to timely pay or discharge TAG's liabilities and obligations. From time to time, at ECMI's request, whether at or after the Closing and without further consideration, TAG will execute and deliver such further instruments of conveyance and transfer and take such other actions as ECMI may reasonably require more effectively to convey and transfer to ECMI any of the property to be transferred hereunder, and will assist ECMI reasonably in the collection or reduction to possession of such property. ECMI will pay all sales, transfer and documentary taxes, if any, payable in connection with the merger of the corporation.

Section 4. ECMI Assumption of Liabilities.

At the Closing, ECMI shall execute and deliver to TAG an Assumption Agreement wherein ECMI will assume and agree to timely pay or discharge all those liabilities and obligations of TAG existing at the Closing.

Section 5. Representations and Warranties.

(a) TAG represents and warrant that:

1. Organization and Good Standing. TAG is a corporation duly organized, validly existing and in good standing under the laws of the State of Florida and have corporate power to carry on their business as it is now being conducted. Copies of TAG's Certificates of Incorporation and Bylaws (certified to be correct by the Secretary of TAG) have been delivered to ECMI and are complete and correct as of the date of this Agreement, TAG's minute books contain a complete and accurate record of all meetings and other corporate action of its shareholders and Board of Directors.

2. Capitalization. TAG authorized capital stock consists of Twenty-Five Thousand (25,000) shares of common stock, \$.01 par value, One Hundred (100) of such shares are issued and outstanding. No shares are held in TAG's treasury. All of the outstanding shares of common stock of TAG are validly issued, fully paid, and nonassessable. There are no outstanding options, agreements, contracts, calls or commitments of any character which would require the issuance by of any capital stock.

3. Subsidiaries. TAG does not have any subsidiaries.

4. Financial Statements. TAG has delivered to ECMI copies of the following financial statements, all of which have been prepared in accordance with generally accepted accounting principles consistently applied through the periods indicated:

(i) Balance sheets of TAG as of December 31, 1997 which presents fairly as of its date, the financial condition and assets and liabilities of TAG.

(ii) Unaudited Statements of operations and deficits of TAG for the fiscal year ended December 31, 1997 and an unaudited statement of operations and income of TAG for the period from January 1, 1998 to September, 1998, each of which presents fairly the results of operations of TAG for the periods indicated.

5. Absence of Undisclosed Liabilities. TAG did not have any liabilities or obligations, secured or unsecured (whether accrued, absolute, contingent or otherwise), of a nature that would be reflected or reserved against in a corporate balance sheet or disclosed in the notes thereto, prepared in accordance with the generally accepted accounting principles applied in the preparation of such financial statements, that are not reflected or disclosed in the financial statements or elsewhere herein.

6. Absence of Certain Changes. Except as set forth in Schedule A attached to this Agreement, there have not been any changes of the following nature:

(i) Business, properties and financial condition. Any significant labor disputes or any material adverse change in TAG properties, business, supply of materials, or markets for its products (including, but not limited to, damage or destruction of property by fire or other casualty, whether or not covered by insurance or any material adverse change in the financial condition or results of operations of TAG taken as a whole. For purposes of this Agreement, technological changes, price changes and other changes affecting the industry generally and any diminution of orders per se shall not be deemed to be material adverse changes.

(ii) Capital stock: Options, dividends, etc. Any change in the authorized, issued, or outstanding capital stock of TAG, any granting of any stock option or right to purchase shares of capital stock or any issuance of any security convertible into shares of capital stock of TAG, any purchase, redemption, retirement or other acquisition of any shares of capital stock by TAG or any agreement to do any of the foregoing, or any declaration, setting aside, or payment of any dividend or other distribution in respect of the capital stock of TAG.

7. Litigation, Etc. There is no material litigation, proceeding or governmental investigation pending or, to the knowledge of TAG, threatened against or relating to TAG, its properties or business, or the transactions contemplated by this Agreement; nor, to TAG's knowledge, is there any reasonable basis for any such actions or for any claims (including, without limitation, claims based on alleged product liability, pollution of air, water or land, or violations of federal or state antitrust or securities laws); and TAG is not a party to or subject to the provisions of any judicial decree or judgment or any order of any governmental agency.

8. Lists of Properties and of Contracts, Etc. Pursuant to the merger, TAG's assets, including the following, shall become the property of ECMI:

(i) Real property. All real property owned of record or beneficially or leased by TAG.

(ii) Other property. Inventories and tangible fixed assets as shown on TAG's books, showing, with respect to inventories, the amounts of raw materials, work in process and finished goods, and with respect to fixed assets, the total of each of the following categories: leasehold improvements, machinery and equipment, furniture and fixtures and automotive equipment.

(iii) Automobiles and trucks. Any automobiles and trucks owned or leased by TAG.

(iv) Insurance policies. All policies of insurance with respect to TAG's properties, buildings, machinery, equipment, furniture, fixtures, operations, and the lives of its directors, officers and employees.

(v) Certain leases and contracts. Each existing lease, contract, or other commitment of TAG involving an aggregate payment by or to TAG of more than Ten Thousand and

no/100 Dollars (\$10,000.00) or extending beyond twelve (12) months from the date of this Agreement (whether or not terminable at the option of any party to such lease, contract, or commitment at an earlier date) other than (a) leases, contracts or commitments furnished pursuant to other paragraphs of this Section 5, and (b) contracts or other commitments of TAG for the purchase or sale by it in the ordinary course of business of materials and products which do not involve an aggregate payment by or to TAG or more than Fifty Thousand and no/100 Dollars (\$50,000.00) or extend beyond twelve (12) months from the date of this agreement; and all existing sales representative agreements.

(vi) Certain salaried employees. The names and annual salary rates as of Date of Closing of TAG's directors, officers, employees and agents whose annual rate of compensation at such date was Twenty Five Thousand and No/100 Dollars (\$25,000.00) or more.

(vii) Labor contracts. Each existing labor contract to which TAG is a party.

(viii) Patents, trademarks, etc. All of TAG's patents, trademarks, trade names, copyrights and registrations and applications therefor; all patent, trademark or trade name licenses, assignments or royalty agreements to which TAG is a party; and all contracts with employees or others relating in whole or in part to disclosure, nondisclosure, assignment, or patenting of inventions, discoveries, improvements, processes, formulas, or other know how.

(ix) Profit sharing plans, etc. All employment contracts, bonus, stock option, profit sharing, pension, retirement, incentive or other compensation or retirement plans or arrangements of TAG and all employee fringe benefit plans maintained by TAG.

(x) Banks. The name of each bank in which TAG and ETAG has an account or safe deposit box, and the names of all person authorized to draw thereon or having access thereto.

(xi) Powers of attorney. The names of all persons, if any, holding powers of attorney from TAG and ETAG.

(xii) Loan and credit agreements, etc. All mortgages, indentures, promissory notes, deeds of trust, loan or credit agreements, or similar instruments except for credit agreements or similar arrangements with suppliers entered into in the ordinary course of business to which TAG is a party, and all amendments or modifications of any of the above mentioned documents with a statement of any as to which there is any existing default by TAG.

(xiii) Employee stock options. The names of all persons holding employee stock options to purchase share of capital stock of TAG and, with respect to each, the date of grant or issue, the expiration date, the number and class of shares subject to such options, and the price at which shares may be purchased pursuant to such options.

(xiv) Litigation. Each lawsuit, administrative proceeding, or arbitration to which TAG and ETAG is a party (whether as plaintiff, defendant, or otherwise), including the damages or relief sought therein, the name of counsel of TAG in charge of such matter, and its current status.

9. Title. TAG have good and marketable title to the real property stated to be owned by them, have good title to the leasehold interests in real property stated to be held by them, and good title to all of the tangible property stated to be owned by them, in each case free and clear of all liens and encumbrances.

10. Reserved

11. No Violation. The execution of this Agreement and performance thereof will not, violate the provisions of TAG's Certificate of Incorporation, Bylaws, agreement, or other instrument to which TAG is party, except insofar as any such instrument may require consent by a lender, mortgagee, lessor, or other party to such actions, whose consent TAG agrees to obtain before the Closing Date of this Agreement.

12. Authorization. The execution, delivery and performance of this Merger Agreement have been duly authorized and approved by TAG's Board of Directors, subject to approval by TAG's shareholders. Upon approval by the affirmative vote of the holders of the requisite majority of the outstanding shares of TAG's common stock at a special meeting of shareholders duly called and held, this Agreement and the consummation of the transactions contemplated herein will have been duly and validly authorized by all necessary corporate action on the part of TAG and this Agreement will be binding upon, and enforceable against TAG in accordance with their respective terms.

13. Accounts and Notes Receivable. TAG's accounts and notes receivable as shown on the Financial Statement are collectible in the amounts there shown and the accounts and notes receivable acquired by TAG are collectible in the aggregate amounts shown on TAG's books, after application of reserves for returns and bad debts in accordance with generally accepted accounting principles consistently applied by TAG.

14. Inventories. To the best knowledge of TAG, its inventories in the amounts reflected on the Financial Statement and the inventories thereafter acquired before the date of this Agreement consist of items of a quality and quantity usable or salable in the normal course of its business and, if salable, are in the aggregate salable, if sold in the normal course, at market values not less than the book value thereof; the value of obsolete materials, determined by formula, and of materials of below standard quality has been written down to realizable marketable value or adequate reserves provided therefor; the values at which such inventories are carried reflect an inventory valuation policy of stating inventory at the lower of first-in, first-out cost or market and of valuing finished goods and work-in-process at standard costs developed for individual items using current materials, labor and overhead costs at normal production levels; and an obsolescence formula based

on historical sales and backlog orders is applied to inventories of finished goods in order to determine the maximum quantities to be valued at each inventory date.

15. Plants and Equipment. All of TAG's plants, buildings, machinery and equipment are in good operating condition and reasonable state of repair, normal wear and tear and normal maintenance requirements excepted.

(b) ECMI represents and warrants as follows:

1. Organization and Good Standing. ECMI is duly organized, validly existing in good standing under the laws of the State of Florida and has corporate power to carry on its business as it is not being conducted. Copies of the Articles of Incorporation and Bylaws of ECMI (certified to be correct by the Secretary of ECMI) have been delivered to TAG and are complete and correct as of the date hereof.

2. Litigation. There is no pending litigation, proceeding, governmental investigation or other action that, if successful, would prevent ECMI from performing its agreements and covenants and fulfilling its obligations under this Agreement; and, to the knowledge of ECMI, there is no threat of or reasonable basis for any such litigation, proceeding, governmental investigation or other action.

3. Disclosure. To ECMI's knowledge, no representation or warranty by it and no statement or certificate furnished or to be furnished by it to TAG pursuant to the provisions of this Agreement contains or will contain any untrue statement of a material fact, or omits or will omit to provide the information required by the provisions of this Agreement relating to such representation, warranty, statement or certificate.

4. No Violation. The execution of this Agreement by ECMI does not, and performance thereof will not, violate the provisions of the Articles of Incorporation or Bylaws of ECMI, the provisions of any note of which ECMI is the maker, or the provisions of any indenture, agreement, or other instrument to which ECMI is a party.

5. Authorization. The execution, delivery and performance of this Agreement by ECMI has been duly and validly authorized and approved by all necessary corporate action.

6. Capitalization. ECMI's authorized capital stock consists of Ten Thousand (10,000) shares of common stock of the par value of \$.01 per share of which 100 shares are yet issued, outstanding. Upon consummation of the transactions contemplated hereby the Two Hundred (200) shares of common stock to be received by TAG's shareholders will be validly issued, fully paid and nonassessable.

Section 6. Conduct of TAG's, ECMI's Business Pending Closing.

TAG and ECMI each agree that prior to the Closing, its respective business shall be conducted only in the ordinary course of business and that no material transactions shall be entered into without the other's consent.

Section 7. Acquisition of Shares by TAG and ETAG.

TAG and their shareholders acknowledge that the Shares have not been registered under the Securities Act of 1933 or any applicable state securities laws. TAG represent that their shareholders are sophisticated investors, who after the liquidation of TAG, will be holding the Shares for their own personal investment.

Section 8. Bulk Sales Compliance.

ECMI hereby waives compliance by TAG with the provisions of the Bulk Sales Law of any state, if applicable to the transactions contemplated by this Agreement and TAG warrants and agrees to pay and discharge when due all claims of creditors which could be asserted against ECMI by reason of such noncompliance to the extent that such liabilities are not specifically assumed by ECMI under this Agreement.

Section 9. Conditions Precedent.

(a) **Stockholder's Consent.** An express condition precedent to the obligations of TAG under this Merger Agreement is that the stockholders of ECMI and TAG duly approved this Agreement.

Section 10. General Provisions.

(a) **Further Assurances.** The parties agree that, from time to time hereafter, and upon request, each of them will execute, acknowledge and deliver such other instruments as may be reasonably required to more effectively transfer and vest in ECMI the assets transferred pursuant to this Agreement, or to otherwise carry out this Agreement's terms and conditions.

(b) **Benefit and Assignment.** This Agreement shall be binding upon and inure to the benefit of the parties hereto TAG and ECMI. The rights of TAG and ECMI under this Agreement may not be assigned.

(c) **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Venue for any litigation arising hereunder shall be in Pinellas County, Florida.

(d) Notices. All notices, requests, demands and other communications pursuant to this Agreement shall be in writing, and shall be deemed to have been duly given if delivered or mailed, certified mail, first class, postage prepaid to TAG at:

Tariff Advisory Group
9269 Park Boulevard
Seminole, FL 33777

or if to ECMI:

Express Communication Management, Inc.
9269 Park Boulevard
Seminole, FL 33777

(e) Expenses. any expenses in connection with this Agreement or the transactions herein provided for shall be paid for by the party incurring such expenses.

(f) Counterparts. This Agreement may be executed simultaneously in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.


(g) Headings. All paragraph headings in this Agreement are inserted for convenience only and shall not modify or affect the construction or interpretation of any provision of this Agreement.

(h) Amendment, Modification and Waiver. This Agreement may be modified, amended and supplemented by mutual written agreement of the respective Boards of Directors of the parties hereto, or their respective officers authorized by such Boards of Directors, at any time prior to the Closing, whether before or after the approval of this Agreement by the stockholders of any of the parties. Each party may waive any condition intended to be for its benefit. Each amendment, modification, supplement or waiver shall be in writing and signed by the parties to be charged.


(i) Entire Agreement. This Agreement and the Schedules delivered with it and the other agreements specifically provided for under this Agreement represent the parties' entire Agreement and no provision or document of any kind shall be included in, or form a part of, this Agreement unless it is in writing and is delivered to the other party by the party to be charged.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date first above written.

Signed, sealed and delivered in the presence of:


(Signature of Witness)

Alan M. Gross
(Print Name of Witness)

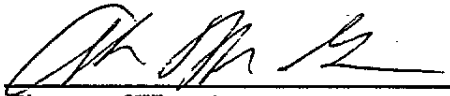

(Signature of Witness)

CRISTIAN SOCIANU
(Print Name of Witness)

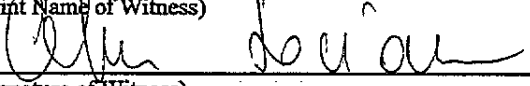
TARIFF ADVISORY GROUP, INC., a Florida Corporation

By: 
Phyllis Bonnie Schaffer, President

(Corporate Seal)

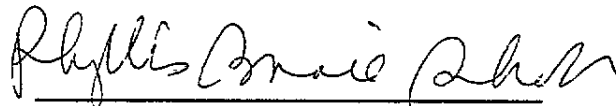

(Signature of Witness)

Alan M. Gross
(Print Name of Witness)


(Signature of Witness)

CRISTIAN SOCIANU
(Print Name of Witness)

EXPRESS COMMUNICATION MANAGEMENT, INC., a Florida Corporation

By: 
Phyllis Bonnie Schaffer, President

(Corporate Seal)