

CT CORPORATION SYSTEM

P97000103906

CORPORATION(S) NAME

Advanced Dealer Services, Inc. merging into: Carbiz.com (USA), Inc.

FILED
01 FEB -1 PM 2:58
TALLAHASSEE, FLORIDA

merger

600003622786--0
-02/01/01--01043--023
****140.00 *****70.00

<input type="checkbox"/> Profit	<input type="checkbox"/> Amendment	<input checked="" type="checkbox"/> Merger
<input type="checkbox"/> Nonprofit		
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	<input type="checkbox"/> Reinstatement	
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	<input type="checkbox"/> Fictitious Name	<input type="checkbox"/> UCC
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<input type="checkbox"/> Call When Ready	<input type="checkbox"/> Call If Problem	<input type="checkbox"/> After 4:30
<input checked="" type="checkbox"/> Walk In	<input type="checkbox"/> Will Wait	<input checked="" type="checkbox"/> Pick Up
<input type="checkbox"/> Mail Out		

Name
Availability 2/1/01
Document
Examiner
Updater
Verifier
W.P. Verifier

2/1/01

M.S.

Order#: 3535881

Ref#:

Amount: \$

RECEIVED
01 FEB -1 AM 11:12
DEPT. OF STATE
DIVISION OF CORPORATIONS
TALLAHASSEE, FLORIDA

660 East Jefferson Street
Tallahassee, FL 32301
Tel. 850 222 1092
Fax 850 222 7615

ARTICLES OF MERGER
Merger Sheet

MERGING:

ADVANCED DEALER SERVICES, INC., a Florida corporation P97000103906

INTO

CARBIZ.COM (USA), INC., a Delaware corporation not qualified in Florida.

File date: February 1, 2001

Corporate Specialist: Annette Ramsey

ARTICLES OF MERGER

(Profit Corporations)

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

First: The name and jurisdiction of the surviving corporation:

Name

Jurisdiction

Carbiz.com (USA), Inc.

Delaware

Second: The name and jurisdiction of each merging corporation:

Name

Jurisdiction

Advanced Dealer Services, Inc.

Florida

Third: The Plan of Merger is attached.

Fourth: The merger shall become effective on the date the Articles of Merger are filed with the Florida Department of State

OR 02/01/01 (Enter a specific date. NOTE: An effective date cannot be prior to the date of filing or more than 90 days in the future.)

Fifth: Adoption of Merger by surviving corporation - (COMPLETE ONLY ONE STATEMENT)

The Plan of Merger was adopted by the shareholders of the surviving corporation on 1/26/01

The Plan of Merger was adopted by the board of directors of the surviving corporation on _____ and shareholder approval was not required.

Sixth: Adoption of Merger by merging corporation(s) (COMPLETE ONLY ONE STATEMENT)

The Plan of Merger was adopted by the shareholders of the merging corporation(s) on 1/26/01

The Plan of Merger was adopted by the board of directors of the merging corporation(s) on _____ and shareholder approval was not required.

(Attach additional sheets if necessary)

FILED
01 FEB - 1 PM 2:58
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

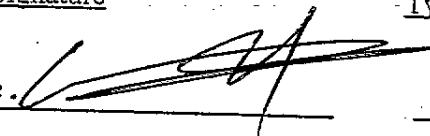
Seventh: SIGNATURES FOR EACH CORPORATION

Name of Corporation

Signature

Typed or Printed Name of Individual & Title

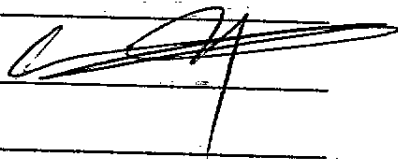
Carbiz.com (USA), Inc.



Carl Ritter, President

Advanced Dealer

Services, Inc.



Carl Ritter, President

PLAN OF MERGER

(Non Subsidiaries)

The following plan of merger is submitted in compliance with section 607.1101, F.S. and in accordance with the laws of any other applicable jurisdiction of incorporation.

First: The name and jurisdiction of the surviving corporation:

Name

Jurisdiction

Carbiz.com (USA), Inc.

Delaware

Second: The name and jurisdiction of each merging corporation:

Name

Jurisdiction

Advanced-Dealer Services, Inc.

Florida

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

See attached Agreement and Plan of Merger by and between Carbiz.com (USA), Inc. and Tax Max Service Group, Inc. (the "Agreement and Plan of Merger")

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 or any other corporation or, in whole or in part, into cash or other property are as follows:

See attached Agreement and Plan of Merger (Third Paragraph)

(Attach additional sheets if necessary)

THE FOLLOWING MAY BE SET FORTH IF APPLICABLE:

Amendments to the articles of incorporation of the surviving corporation are indicated below or attached as an exhibit:

None.

OR

Restated articles are attached:

None

Other provisions relating to the merger are as follows:

See attached Agreement and Plan of Merger

AGREEMENT AND PLAN OF MERGER

This Agreement and Plan of Merger, made and entered into as of this 27th day of January, 2001, is by and between Advanced Dealer Services, Inc., a Florida corporation (the "**Merging Corporation**"), and Carbiz.com (USA), Inc., a Delaware corporation (the "**Surviving Corporation**").

WITNESSETH

WHEREAS, each of the Merging Corporation and the Surviving Corporation desires that the Merging Corporation merge with and into the Surviving Corporation in a manner so that the Merging Corporation shall be the terminating corporation and cease to exist;

WHEREAS, the Merging Corporation originally caused its Articles of Incorporation to be filed in the State of Florida on December 8, 1997, and has authorized ten thousand (10,000) shares of common voting stock, \$0.10 par value (the "**Merging Corporation Stock**");

WHEREAS, as of the date hereof, all of the issued and outstanding shares of the Merging Corporation Stock are owned by its sole shareholder Carbiz.com, Inc., a Canadian corporation formed under the laws of the Province of Ontario;

WHEREAS, the Surviving Corporation caused its Certificate of Incorporation to be filed in the office of the Secretary of State of the State of Delaware on August 7, 2000, and has authorized capital stock of ten thousand (10,000) shares of common stock (the "**Surviving Corporation Common Stock**"), par value per share of \$0.01, of which 100 shares are issued and outstanding;

WHEREAS, the registered office of the Merging Corporation in the State of Florida is located at 1462 Main Street, Sarasota, Florida 34236, and the registered office of the Surviving Corporation in the State of Delaware is located at 1209 Orange Street, Wilmington, Delaware 19801, and the name of its registered agent at such address is The Corporation Trust Company; and

WHEREAS, the respective Boards of Directors of the constituent corporations desire that the merger provided for herein be a tax-free reorganization pursuant to Section 368(a)(1)(F) of the Internal Revenue Code of 1986, as amended.

NOW, THEREFORE, in consideration of the foregoing premises, mutual covenants, agreements and provisions hereinafter contained, the corporations that are the parties hereto do hereby prescribe the terms and conditions of said Merger and mode of carrying the same into effect as follows:

FIRST: At the time as of which the Merger (the "**Merger**") provided in this Agreement shall become effective, the Merging Corporation shall be merged with and into the Surviving Corporation in accordance with provisions of the Florida General Corporation Act of the State of Florida and the General Corporation Law of the State of Delaware, whereupon the

separate existence of the Merging Corporation shall cease, and the Surviving Corporation shall be the corporation surviving the Merger.

SECOND: The Certificate of Incorporation of the Surviving Corporation, as in effect on the Effective Time, shall continue in full force and effect as the Certificate of Incorporation of the corporation surviving the Merger.

THIRD: The manner and basis of converting or exchanging issued stock or other securities of the Merging Corporation into stock of the Surviving Corporation shall be as follows:

(a) Each share of Merging Corporation Stock that is issued and outstanding at the Effective Time shall by virtue of the Merger and without any further action by the Surviving Corporation or the holder of such stock, be converted into one (1) share of Surviving Corporation Common Stock.

(b) After the Effective Time, each outstanding certificate representing issued shares of Merging Corporation Stock will be treated by the Surviving Corporation for all corporate purposes as evidencing ownership of that number of shares of Surviving Corporation Common Stock determined in accordance with the provisions of (a) hereof.

(c) Any shares of Merging Corporation Stock held in the treasury of the Merging Corporation and any shares of Merging Corporation Stock owned by the Surviving Corporation, or any direct or indirect parent or wholly owned subsidiary of the Surviving Corporation, immediately prior to the Effective Time shall be cancelled and extinguished without any conversion thereof and no payment shall be made with respect thereto.

(d) Promptly after the Effective Time, the holder of a certificate evidencing shares of Merging Corporation Stock shall submit such certificate to the Secretary of the Surviving Corporation, and, upon receipt thereof, the Surviving Corporation shall issue and deliver a new certificate to the respective holder evidencing ownership of that number of shares of the Surviving Corporation Common Stock as set forth opposite such stockholder's name on Exhibit A hereto under the caption "*Number of Shares of the Surviving Corporation*".

FOURTH: The terms and conditions of the Merger are as follows:

(a) The By-laws of the Surviving Corporation as they shall exist at the Effective Time shall be and remain the By-laws of the Surviving Corporation until the same shall be altered, amended or repealed as therein provided.

(b) The directors and officers of the Surviving Corporation as of the Effective Time shall be the directors and officers of the Surviving Corporation and shall continue in office for the terms provided by law or in the By-laws, or until their respective successors are elected and qualified.

(c) The Merger shall become effective on the later to occur of: (i) February 1, 2001; or (ii) acceptance of the Certificate of Merger by the Office of the Secretary of State of the State of Delaware in accordance with the provisions of paragraph (c)(3) of Section 103 of the General Corporation Law of the State of Delaware (the "*Effective Time*").

(d) At the Effective Time, all property, rights, privileges, franchises, patents, trademarks, licenses, registration, and other assets of every kind and description of the Merging Corporation shall be transferred to, vested in and devolved upon the Surviving Corporation without further act or deed and all property, rights, and every other interest of the Merging Corporation and the Surviving Corporation shall become solely the property of the Surviving Corporation. All rights of creditors of the Merging Corporation and all liens upon any property of the Merging Corporation shall be preserved unimpaired, and all debts, liabilities and duties of the Merging Corporation shall attach to the Surviving Corporation and may be enforced against it to the same extent as if said debts, liabilities and duties had been incurred or contracted by the Surviving Corporation. At any time, or from time to time, after the Effective Time, the last acting officers of the Merging Corporation, or the corresponding officers of the Surviving Corporation, may, in the name of the Merging Corporation, execute and deliver or cause to be executed and delivered all such deeds and instruments and to take or cause to be taken such further or other action as the Surviving Corporation may deem necessary or desirable in order to vest in and conform to the Surviving Corporation title to and possession of any property of the Merging Corporation acquired or to be acquired by reason of or as a result of the Merger herein provided for and otherwise to carry out the intents and purposes hereof, and the proper officers and directors of the Surviving Corporation are fully authorized in the name of the Merging Corporation or otherwise to take any and all such action.

(e) The Surviving Corporation hereby (i) agrees to appoint the Secretary of State of Florida as its agent to accept service of process in a proceeding for the enforcement of the rights of a dissenting shareholder of the Merging Corporation in accordance with Section 607.1107 of the Florida General Corporation Act; and (ii) agrees that it will promptly pay to dissenting shareholders of the Merging Corporation the amount, if any, to which they shall be entitled pursuant to the laws of the State of Florida.

FIFTH: Anything herein or elsewhere to the contrary notwithstanding, this Agreement may be terminated and abandoned by the board of directors of any constituent corporation at any time prior to the date of filing of the Certificate of Merger with the Office of the Secretary of State of the State of Delaware. This Agreement may be amended by the boards of directors of the constituent corporations at any time prior to the date of filing of the Certificate of Merger with the Office of the Secretary of State of the State of Delaware, provided that an amendment made subsequent to the adoption of this Agreement by the stockholders of any constituent corporation shall not alter or change: (a) the amount or kind of shares, obligations, cash, property or rights to be received in exchange for or on conversion of all or any of the shares of such constituent corporation, (b) any term of the Certificate of Incorporation of the Surviving Corporation to be effected by the Merger, or (c) any of the terms and conditions of this Agreement if such alteration or change would adversely affect the holders of any shares of such constituent corporation.

SIXTH: (a) This Agreement and the legal relations between the parties shall be governed by and construed in accordance with the laws of the State of Delaware.

(b) This Agreement shall be binding upon and shall inure to the benefit of the parties and their respective successors and assigns, provided that this Agreement may be assigned by operation of law or otherwise by any party without the consent of the other parties.

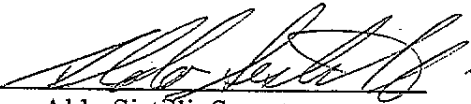
(c) This Agreement contains the entire agreement between the parties hereto with respect to the transactions contemplated herein, and supersedes all prior agreements and understandings, whether written or oral, between the parties hereto with respect to the subject matter of this Agreement.

(d) The Merging Corporation and the Surviving Corporation each agree to execute and deliver such other documents, certificates, agreements and other writings and to take such other actions as may be necessary or desirable in order to consummate or implement expeditiously the transactions contemplated by this Agreement.

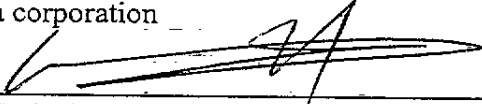
SEVENTH: Each of the Merging Corporation and the Surviving Corporation shall have its respective secretary or assistant secretary certify on Schedule 1.1 of this Agreement that a majority of the outstanding stock of each of corporation entitled to vote on this Agreement has been voted, in each case, for the adoption of this Agreement.

IN WITNESS WHEREOF, the parties to this Agreement, pursuant to the approval and authority duly given by resolutions adopted by their respective boards of directors have caused these presents to be executed by the President and attested by the Secretary of each party hereto as the respective act, deed and agreement of each of said corporations, as of the day and year first written above.

ATTEST:

By: 
Aldo Sistilli, Secretary

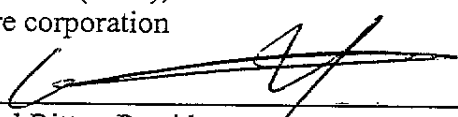
ADVANCED DEALER SERVICES, INC.,
a Florida corporation

By: 
Carl Ritter, President

ATTEST:

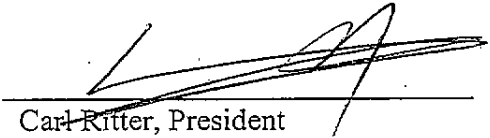
By: 
Aldo Sistilli, Secretary

CARBIZ.COM (USA), INC.
a Delaware corporation

By: 
Carl Ritter, President

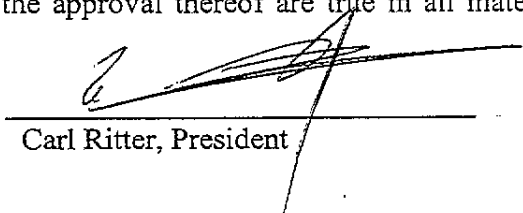
Officer's Acknowledgement
of the
Agreement and Plan of Merger
between
Advanced Dealer Services, Inc.
and
Carbiz.com (USA), Inc.

THE UNDERSIGNED, President of Advanced Dealer Services, Inc, a Florida corporation, who executed on behalf of said corporation the foregoing Agreement and Plan of Merger, of which this certificate is made a part, hereby acknowledges, in the name and on behalf of said corporation, the foregoing Agreement and Plan of Merger to be the corporate act of said corporation and further certifies that, to the best of his knowledge, information and belief, the matters and facts set forth therein with respect to the approval thereof are true in all material respects, under the penalties of perjury.



Carl Ritter, President

THE UNDERSIGNED, President of Carbiz.com (USA), Inc., a Delaware corporation, who executed on behalf of said corporation the foregoing Agreement and Plan of Merger, of which this certificate is made a part, hereby acknowledges, in the name and on behalf of said corporation, the foregoing Agreement and Plan of Merger to be the corporate act of said corporation and further certifies that, to the best of his knowledge, information and belief, the matters and facts set forth therein with respect to the approval thereof are true in all material respects, under the penalties of perjury.



Carl Ritter, President

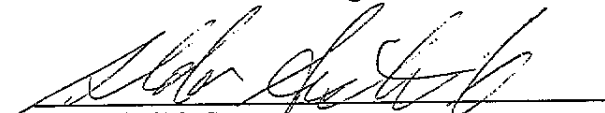
SCHEDULE 1.1

**Secretary's Certificate
to the
Adoption of the Agreement and Plan of Merger**

I, Aldo Sistilli, Secretary of Advanced Dealer Services, Inc., a Florida corporation (the "Merging Corporation"), do hereby certify pursuant to section 251(c) of the General Corporation Laws of the State of Delaware and Paragraph Seventh of the Agreement that all of the outstanding stock of the Merging Corporation entitled to vote on the Agreement voted for the adoption of the Agreement.


Aldo Sistilli, Secretary

I, Aldo Sistilli, Secretary of Carbiz.com (USA), Inc., a Delaware corporation (the "Surviving Corporation"), do hereby certify pursuant to section 251(c) of the General Corporation Laws of the State of Delaware and Paragraph Seventh of the Agreement that all of the outstanding stock of the Surviving Corporation entitled to vote on the Agreement voted for the adoption of the Agreement.


Aldo Sistilli, Secretary

**EXHIBIT A TO
AGREEMENT AND PLAN OF MERGER**

<u>Stockholder Name</u>	<u>Number of Shares of the Surviving Corporation Common Stock</u>
Carbiz.com, Inc., a Canadian corporation formed under the laws of the Province of Ontario and sole shareholder of each of Merging Corporation and Surviving Corporation	0