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**MERGER OR SHARE EXCHANGE
ACCOUNTING PRINCIPALS, INC.**

Certificate of Status	0
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Page Count	04
Estimated Charge	\$60.00

C. LEWIS

DEC 30 2010

EXAMINER

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

Articles of Merger

OF

AJILON PROFESSIONAL STAFFING LLC
a Delaware Limited Liability Company

MD3000000039

Into

ACCOUNTING PRINCIPALS, INC.
a Florida corporation

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The following Articles of Merger are submitted to merge the following Florida Profit Corporation in accordance with Florida Statutes 607.1109

FIRST: The exact names, jurisdictions and entity type for each merging party are as follows:

ACCOUNTING PRINCIPALS, INC.
AJILON PROFESSIONAL STAFFING LLC

Florida Business corporation
Delaware Limited Liability
Company

SECOND: The exact name, jurisdiction and entity type of the surviving party is:

ACCOUNTING PRINCIPALS, INC.

Florida Business corporation

THIRD: The attached plan of merger was approved by the Florida domestic corporation in accordance with the provisions of Chapter 607 of the Florida Statutes.

FOURTH: The attached plan of merger was approved by the Delaware Limited Liability Company that is party to this merger in accordance with the applicable laws of the state under which it is formed.

FIFTH: The effective date of these articles of merger is January 1, 2011, at 12:03 AM.

SIXTH: Signatures for each party:

ACCOUNTING PRINCIPALS, INC.

AJILON PROFESSIONAL
STAFFING LLC


Lorelei DePalo

VICE PRESIDENT


Diana R. Karabelas

ASST. SECY.

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SECRETARY OF STATE
TALLAHASSEE, FLORIDA

PLAN OF MERGER
BETWEEN
AJILON PROFESSIONAL STAFFING, LLC
(a Delaware limited liability company)
AND
ACCOUNTING PRINCIPALS, INC.
(a Florida corporation)

(Pursuant to Section 607.1105 of the Florida Business Corporation Act and Section 18-209 of the Delaware Limited Liability Company Act)

This Agreement and Plan of Merger (this "Agreement") is made and entered into as of December 31, 2010, by and between Ajilon Professional Staffing LLC, a Delaware limited liability company ("APSLLC"), and Accounting Principals, Inc., a Florida corporation ("API").

WHEREAS, The Managers of APSLLC and the Board of Directors of API have approved this Agreement and the transactions contemplated by this Agreement, have submitted this Agreement to a vote of their respective stockholders and members and have directed that this Agreement be executed by the undersigned persons.

NOW, THEREFORE, API and APSLLC do hereby agree as follows:

1. **THE MERGER.** Subject to the terms and conditions hereof, API shall be merged with APSLLC (the "Merger") in accordance with Section 607.1105 of the Florida Business Corporation Act (the "FBCA") and Section 18-209 of the Delaware Limited Liability Company Act (the "DLLCA"). API shall be the surviving entity in the Merger. API shall succeed to and acquire all of the assets and assume all of the liabilities (each, without limitation or modification, whatsoever) of APSLLC. The Merger shall become effective on January 1, 2011 at 12:03 AM EST (the "Effective Time"). At the Effective Time the separate existence of APSLLC shall cease, and the Merger shall have the effects stated in Section 607.1106 of the FBCA.

2. **CERTIFICATE OF INCORPORATION AND BYLAWS; OFFICERS.** The Certificate of Incorporation and Bylaws of API in effect immediately prior to the consummation of the Merger shall be the Certificate of Incorporation and Bylaws of the surviving entity and shall remain in effect following the Effective Time until amended or repealed. The officers of API immediately prior to the Effective Time shall be the directors and officers of the surviving entity until their successors shall have been duly elected and qualified or as otherwise provided by law, or by the Certificate of Incorporation or Bylaws of the surviving entity.

3. **CANCELLATION OF MEMBERSHIP INTERESTS; CANCELLATION OF CERTAIN RIGHTS AND SHARES.** At the Effective Time, by operation of law, all of the outstanding membership interests of APSLLC shall be cancelled and no shares of API stock shall be issued in exchange thereof.

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TALLAHASSEE, FLORIDA

4. **CONDITIONS TO THE MERGER.** The Merger shall not be consummated unless stockholder of API and the member of APSLLC shall have approved this Agreement in accordance with the FBCA and the DLLCA. Neither of such approvals shall have been revoked at or prior to the Effective Time.

5. **ABANDONMENT OF AGREEMENT.** This Agreement may be abandoned unilaterally by APSLLC or by API at any time before the Effective Time if (a) any action, suit, proceeding or claim has been instituted, made or threatened relating to the Agreement which shall make consummation of the transactions contemplated hereby inadvisable in the opinion of APSLLC or API, respectively, or (b) for any other reason consummation of the transactions contemplated hereby is inadvisable in the opinion of APSLLC or API, in their respective sole judgments. Such abandonment shall be effected by written notice by APSLLC or API to the other party hereto, authorized or approved by the party giving such notice. Upon the giving of such notice, this Agreement shall be terminated and there shall be no liability hereunder or on account of such termination on the part of APSLLC or API or the directors, officers, employees, agents or stockholders of any of them.

6. **AMENDMENTS.** To the extent permitted by law, this Agreement may be amended by a subsequent writing signed by the parties hereto with the authorization or approval of the parties hereto.

7. **FURTHER ASSURANCES.** From time to time, as and when required by API or by its successors or assigns, and to the extent permitted by law, there shall be executed and delivered on behalf of APSLLC such deeds and other instruments, and there shall be taken or caused to be taken by it such further and other actions as shall be appropriate or necessary in order to vest or perfect in or conform of record or otherwise by API the title to and possession of all the property, interests, assets, rights, privileges, immunities, powers, franchises and authority of APSLLC and otherwise carry out the purposes of this Agreement, and each of the officers of API is fully authorized in the name and on behalf of APSLLC or otherwise to take any and all such action and to execute and deliver any and all such deeds and other instruments.

8. **TAX CONSEQUENCES.** It is the express intent and purpose of this Agreement that the transaction contemplated hereunder qualify under the internal revenue laws as tax-free reorganization. To this end, any ambiguity in this Agreement shall be resolved in an interpretation that will qualify this transaction as a tax-free reorganization. Notwithstanding the above, the failure of this transaction to qualify as a tax-free reorganization shall not give rise to a cause of action by any person involved in this transaction.

9. **GOVERNING LAW.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida, without regard to the conflicts of law principles thereof.