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# State of Idaho

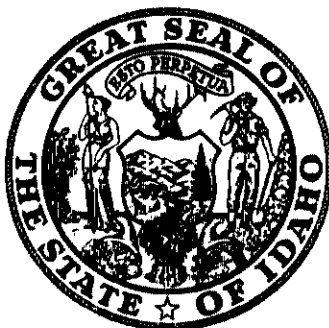
## Department of State

### CERTIFICATE OF MERGER OR CONSOLIDATION

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of merger of C & D OF VERO BEACH, INC., a Florida corporation, into C & D, INCORPORATED, an Idaho corporation, duly signed and verified pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this certificate of merger, and attach hereto a duplicate original of the Articles of merger.

Dated: August 18, 1992



*Pete T. Cenarrusa*  
SECRETARY OF STATE

By

*Angie Hakes*

ARTICLES OF MERGER

RECEIVED  
SEC. OF STATE

The undersigned officers of C & D OF VERO BEACH, INC., a Florida corporation (herein the "Merged Corporation"), and C & D, INCORPORATED, an Idaho corporation (herein the "Surviving Corporation"), pursuant to Section 30-1-74 of the Idaho Business Corporation Act and Section 607.1105 of the Florida General Corporation Act, do hereby adopt the following Articles of Merger.

1. Pursuant to a Plan and Agreement of Merger executed on the 26th day of June, 1992, attached hereto as Exhibit "A" and incorporated herein by reference, the Merged corporation shall be merged into the Surviving corporation in order to effect a change of domicile of the corporation from the State of Florida to the State of Idaho. The name of the Surviving Corporation shall be C & D, INCORPORATED and it shall be an Idaho corporation. The merger is to qualify as a reorganization within the meaning of Section 368(a)(1)(F) of the Internal Revenue Code of 1954, as amended. The Surviving Corporation shall acquire all of the business and assets, including any and all trademarks, goodwill, trade names, copyrights, and other rights, whether registered or unregistered, of the Merged Corporation. All outstanding shares of stock of the Merged Corporation shall be exchanged for shares in the Surviving Corporation, on the ratio of one (1) share of stock in the Merged Corporation for one (1) share of stock in the Surviving Corporation. All other terms, conditions and covenants with regard

to this merger are contained in the Plan and Agreement of Merger attached hereto.

2. Both corporations have authorized capital stock consisting of 10,000 shares of common stock, of which 2,000 shares have been duly issued and are now outstanding.

3. All of the Shareholders of the Merged Corporation and all of the Shareholders of the Surviving Corporation executed written Waivers of Notice of Special Meetings of Shareholders of the respective corporations held on the 26th of June, 1992. At such respective meetings, the Shareholders of the Merged Corporation and the Shareholders of the Surviving Corporation unanimously voted to approve and adopt these Articles of Merger and the Plan and Agreement of Merger attached hereto. There were no voting groups entitled to vote separately on the merger.

4. The Plan and Agreement of Merger and these Articles of Merger were approved by the Boards of Directors of the Merged Corporation and the Surviving Corporation at Meetings of Directors for the respective corporations held on June 26, 1992.

IN WITNESS WHEREOF, the undersigned, being the designated officers of C & D OF VERO BEACH, INC., a Florida corporation, and C & D, INCORPORATED, an Idaho corporation, pursuant to Idaho Code Section 30-1-74 of the Idaho Business Corporation Act and Section 607.1105 of the Florida General Corporation Act, execute these Articles of Merger, in duplicate, and under penalties of perjury

certify to the truth of the facts herein stated and acknowledge the same to be the act of the respective corporations this 26 day of June, 1992.

C & D, INCORPORATED,  
an Idaho corporation

Donald G. Siegel  
By: Donald G. Siegel  
Its: President

Carol McKenna Siegel  
By: Carol McKenna Siegel  
Its: Secretary

C & D OF VERO BEACH, INC.,  
a Florida corporation

Donald G. Siegel  
By: Donald G. Siegel  
Its: President

Carol McKenna Siegel  
By: Carol McKenna Siegel  
Its: Secretary

VERIFICATION

STATE OF IDAHO           )  
                                  ss.  
COUNTY OF BLAINE       )

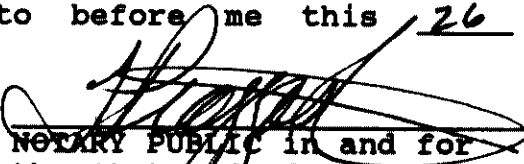
Donald G. Siegel, being first duly sworn upon oath, deposes and states:

That I am the President of C & D OF VERO BEACH, INC., a Florida corporation, in the foregoing ARTICLES OF MERGER; that I have read the same and know the contents thereof, and that the same are true as I verily believe.

DATED this 26 day of June, 1992.

  
Donald G. Siegel

SUBSCRIBED AND SWORN to before me this 26 day of June, 1992.

  
NOTARY PUBLIC in and for  
the State of Idaho,  
residing at SUN VALLEY.  
Commission expires 1993.

VERIFICATION

STATE OF IDAHO            )  
                                  ss.  
COUNTY OF BLAINE        )


Donald G. Siegel, being first duly sworn upon oath, deposes and states:

That I am the President of C & D, INCORPORATED, an Idaho corporation, in the foregoing ARTICLES OF MERGER; that I have read the same and know the contents thereof, and that the same are true as I verily believe.

DATED this 26 day of June, 1992.

  
Donald G. Siegel

SUBSCRIBED AND SWORN to before me this 26 day of June, 1992.

  
NOTARY PUBLIC in and for  
the State of Idaho,  
residing at sun valley.  
Commission expires 1992

## PLAN AND AGREEMENT OF MERGER

THIS PLAN AND AGREEMENT OF MERGER is made this 26th day of June, 1992, between C & D OF VERO BEACH, INCORPORATED, a Florida corporation, (hereinafter referred to as the "Merged Corporation"), and the Directors thereof, and C & D, INCORPORATED, an Idaho corporation, (hereinafter referred to as the "Surviving Corporation"), and the Directors thereof.

WHEREAS, the Merged Corporation is a Florida corporation which is the owner of real property in the State of Idaho;

WHEREAS, the principal place of business and offices have been moved to the State of Idaho and there is no longer any business purpose in remaining in the State of Florida;

WHEREAS, the Boards of Directors of the Merged Corporation and the Surviving Corporation have resolved that the Merged Corporation be merged under and pursuant to the Florida General Corporation Act and the Business Corporation Act of the State of Idaho, into a single corporation existing under the laws of the State of Idaho;

WHEREAS, the Surviving Corporation shall be the Idaho corporation, in a transaction qualifying as a reorganization within the meaning of Section 368(a)(1)(F) of the Internal Revenue Code of 1954, as amended;

WHEREAS, the authorized capital stock of the Merged Corporation consists of 10,000 shares of common stock, no par value, of which 4,000 shares have been duly issued and are now outstanding;

WHEREAS, the authorized capital stock of the Surviving corporation consists of 10,000 shares of common stock, no par value, of which 4,000 shares are issued and outstanding; and

WHEREAS, the Boards of Directors of the Merged Corporation and the Surviving Corporation, respectively, deem it advisable and advantageous to the welfare of the corporations and their respective shareholders that the Merged Corporation merge with the Surviving Corporation and have approved the merger upon the terms and conditions hereinafter set forth and have approved this Agreement.

NOW, THEREFORE, in consideration of the covenants, conditions and provisions the parties hereto agree as follows:

1. Name of Surviving Corporation. The corporations intending to merge are C & D OF VERO BEACH, INCORPORATED, a Florida corporation, and C & D, INCORPORATED, an Idaho corporation. C & D, Incorporated, an Idaho corporation, shall be the surviving corporation and shall conduct its business by such name.

2. Merger. The parties hereto agree in accordance with the Florida General Corporation Act and the Business Corporation Act of the State of Idaho, that C & D, Incorporated, an Idaho corporation, shall be, at the effective date (as hereinafter defined), merged into a single corporation existing under the laws of the State of Idaho.

3. Effective Date. This Plan and Agreement of Merger shall become effective immediately upon compliance with the laws of the State of Florida and the State of Idaho, the time of such



effectiveness being hereinafter called the effective date.

4. Effects of Merger. On the effective date, the separate existence of the Merged Corporation shall cease, and the Merged Corporation shall be merged into the Surviving Corporation, which shall possess all the rights, privileges, powers and franchises of any nature, and be subject to all of the restrictions, disabilities, and duties of the Merged Corporation; and shall possess all the rights, privileges, powers and franchises of any nature of the Merged Corporation; shall possess and be vested in title to all property, real, personal and mixed; shall be liable for all debts, liabilities and obligations due to the Merged Corporation on whatever account which may be enforced against it to the same extent as if said debts, liabilities and obligations had been contracted by it; and all other things in action or belonging to the Merged Corporation shall be vested in the Surviving Corporation. At any time, or from time to time, after the effective date, the last acting officers of the Merged Corporation or the corresponding officers of the Surviving Corporation, may, in the name of the Merged Corporation, execute and deliver all such proper deeds, assignments, and other instruments and take or cause to be taken all such further or other action as the Surviving Corporation may deem necessary or desirable in order to vest, perfect, or to confirm in the Surviving Corporation title to and possess of all of the Merged Corporation's property, rights, privileges, powers, franchises, immunities, interests, debts, liabilities, obligations and otherwise to carry out the purposes of

this Agreement.

5. Status and Conversion of Stock.

a) Authorized Capital. The authorized capital stock of the Surviving Corporation following the effective date shall be 10,000 shares of common stock, no par value, unless and until the same shall be changed in accordance with the law of the State of Idaho.

b) Merged Corporation Common Stock. Each one (1) share of Merged Corporation common stock which shall be issued and outstanding immediately before the effective date shall, by virtue of the merger and without any action on the part of the holder thereof, be converted at the effective date into one (1) fully paid share of the Surviving Corporation common stock, and outstanding certificates representing shares of the Merged Corporation common stock shall thereafter represent shares of the Surviving Corporation common stock. Such certificates may, but need not be, exchanged by the holders thereof after the merger becomes effective for new certificates for the appropriate number of shares bearing the name of the Surviving Corporation.

c) Retirement of Merged Corporation Organization Stock. Forthwith, upon the effective date, each of the Four Thousand (4000) shares of the common stock of the Merged Corporation presently issued and outstanding shall be retired and no shares of such common stock or other securities of the Merged Corporation shall be issued in respect thereof.

6. Certificate of Incorporation. The Certificate of

Incorporation of the Surviving Corporation as in effect on the date hereof shall from and after the effective date be, and continue to be, the Certificate of Incorporation of the Surviving Corporation until changed or amended as provided by law.

7. Bylaws. The Bylaws of the Surviving Corporation, as in effect immediately before the effective date, shall be from and after the effective date the Bylaws of the Surviving Corporation until amended as provided therein.

8. Directors and Officers. The directors and officers of the Surviving Corporation shall, from and after the effective date continue to act in their respective capacities until their successors shall be elected and qualify or until they shall resign or be removed from office, as may be the case.

9. Termination. This Agreement of Merger may be terminated and the proposed merger abandoned at any time before the effective date of the merger, and whether before or after approval of this Agreement of Merger by the shareholders of either corporation, if the Board of Directors of either corporation duly adopt a resolution abandoning this Agreement of Merger.

IN WITNESS WHEREOF, this Plan and Agreement of Merger has been executed on the day and year first-above written by C & D of Vero Beach, Incorporated, a Florida corporation, and C & D, Incorporated, an Idaho corporation, pursuant to authority duly granted by the Board of Directors.

C & D of Vero Beach, Inc.  
a Florida corporation

  
By: Donald Siegel  
Its: President

C & D, Inc.  
an Idaho corporation

  
By: Donald Siegel  
Its: President