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STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Office of the Secretary of State Matthew A. Brown
Corporations Division
100 North Main Street
Providence, Rhode Island 02903-1335

ARTICLES OF MERGER OR CONSOLIDATION INTO
(To Be Filed In Duplicate Original)

DITTMAR McNEIL FEROLITO CERTIFIED PUBLIC ACCOUNTANTS, INC.
(Insert full name of surviving or new entity on this line.)

SECTION I: TO BE COMPLETED BY ALL MERGING OR CONSOLIDATING ENTITIES

Pursuant to the applicable provisions of the Rhode Island General Laws, 1956, as amended, the undersigned entities submit the following Articles of [X] Merger or [] Consolidation (check one box only) for the purpose of merging or consolidating them into one entity.

a. The name and type (for example, business corporation, non-profit corporation, limited liability company, limited partnership, etc.) of each of the merging or consolidating entities and the states under which each is organized are:

Table with 3 columns: Name of entity, Type of entity, State under which entity is organized. Rows include GORMAN & FEROLITO CERTIFIED PUBLIC ACCOUNTANTS, INC. Corporation Rhode Island and DITTMAR & McNEIL, CERTIFIED PUBLIC ACCOUNTANTS, INC. CORPORATION Rhode Island.

b. The laws of the state under which each entity is organized permit such merger or consolidation.

c. The full name of the surviving or new entity is DITTMAR McNEIL FEROLITO CERTIFIED PUBLIC ACCOUNTANTS, INC. which is to be governed by the laws of the state of Rhode Island

d. The attached Plan of Merger or Consolidation was duly authorized, approved, and executed by each entity in the manner prescribed by the laws of the state under which each entity is organized. (Attach Plan of Merger or Consolidation)

e. If the surviving entity's name has been amended via the merger, please state the new name:

DITTMAR McNEIL FEROLITO CERTIFIED PUBLIC ACCOUNTANTS, INC.

f. If the surviving or new entity is to be governed by the laws of a state other than Rhode Island, and such surviving or new entity is not qualified to conduct business in the state of Rhode Island, the entity agrees that: it may be served with process in Rhode Island in any proceeding for the enforcement of any obligation of any domestic entity which is a party to the merger or consolidation; it irrevocably appoints the Secretary of State as its agent to accept service of process in any action, suit, or proceeding; and the address to which a copy of such process of service shall be mailed to it by the Secretary of State is:

N/A

g. The future effective date (which shall be a date or time certain no more than thirty (30) days after the filing of the Articles of Merger or, in the case of a subsidiary merger, on or after the 30th day after the mailing of a copy of the agreement of merger to the shareholders of the subsidiary corporation) of the merger or consolidation is (if upon filing, so state) Upon filing.

SECTION II: TO BE COMPLETED ONLY IF ONE OR MORE OF THE MERGING OR CONSOLIDATING ENTITIES IS A BUSINESS CORPORATION PURSUANT TO TITLE 7, CHAPTER 1.1 OF THE RHODE ISLAND GENERAL LAWS, AS AMENDED.

a. If one or more of the merging or consolidating entities is a business corporation (except one whose shareholders are not required to approve the agreement under Section 7-1.1-67, or does not require shareholder approval pursuant to the laws of the state under which the corporation is organized, in which event that fact shall be set forth), state below as to each business corporation, the total number of shares outstanding entitled to vote on the Plan of Merger or Consolidation, respectively, and, if the shares

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SECRETARY OF STATE
PROVIDENCE, RHODE ISLAND

FILED
OCT 31 2003
By C1059

SECTION IV: TO BE COMPLETED ONLY IF ONE OR MORE OF THE MERGING OR CONSOLIDATING ENTITIES IS A LIMITED PARTNERSHIP PURSUANT TO TITLE 7, CHAPTER 13 OF THE RHODE ISLAND GENERAL LAWS, AS AMENDED

- a. The agreement of merger or consolidation is on file at the place of business of the surviving or resulting domestic limited partnership or other business entity and the address thereof is:

- b. A copy of the agreement of merger or consolidation will be furnished by the surviving or resulting domestic limited partnership or other business entity, on request and without cost, to any partner of any domestic limited partnership or any person holding an interest in any other business entity, which is to merge or consolidate.

SECTION V: TO BE COMPLETED BY ALL MERGING OR CONSOLIDATING ENTITIES

GORMAN & FEROLITO CERTIFIED PUBLIC ACCOUNTANTS, INC.

Print Entity Name

By: James P. Ferolito PRESIDENT
Name of person signing Title of person signing
 James P. Ferolito
 By: James P. Ferolito SECRETARY
Name of person signing Title of person signing
 James P. Ferolito

STATE OF RHODE ISLAND
 COUNTY OF PROVIDENCE

In CRANSTON, on this 30th day of September, 2003, before me personally appeared James P. Ferolito who, being duly sworn, declared that he/~~she~~ is the President and Secretary of the above-named entity and that he/~~she~~ signed the foregoing document as such authorized agent, and that the statements herein contained are true.

Luís R. Salvadore
 Notary Public
 My Commission Expires: 7/26/05

DITTMAR & McNEIL, CERTIFIED PUBLIC ACCOUNTANTS, INC.

Print Entity Name

By: Randolph K. Dittmar PRESIDENT
Name of person signing Title of person signing
 Randolph K. Dittmar
 By: E. Duncan McNeil SECRETARY
Name of person signing Title of person signing
 E. Duncan McNeil

STATE OF RHODE ISLAND
 COUNTY OF PROVIDENCE

In CRANSTON, on this 30th day of September, 2003, before me personally appeared Randolph K. Dittmar and E. Duncan McNeil who, being duly sworn, declared that ~~he/she~~ ^{they are} the President and Secretary, respectively, of the above-named entity and that ~~he/she~~ ^{they} signed the foregoing document as such authorized agent, and that the statements herein contained are true.

Luís R. Salvadore
 Notary Public
 My Commission Expires: 7/26/05

**PLAN AND AGREEMENT OF MERGER
DITTMAR & McNEIL, CERTIFIED PUBLIC ACCOUNTANTS, INC.
and
GORMAN & FEROLITO CERTIFIED PUBLIC ACCOUNTANTS, INC.**

September 30, 2003

THIS AGREEMENT, made this 30th day of September, 2003, between Dittmar & McNeil, Certified Public Accountants, Inc. (hereinafter sometimes referred to as the "Surviving Corporation") and Gorman & Ferolito Certified Public Accountants, Inc. (hereinafter sometimes referred to as "Ferolito").

W I T N E S S E T H:

WHEREAS, Dittmar & McNeil, Certified Public Accountants, Inc. was duly incorporated under the laws of Rhode Island on December 30, 1991 and continuously since that date has been and now is a corporation existing under and by virtue of the laws of said State. Dittmar & McNeil, Certified Public Accountants, Inc. has an authorized capital stock of Two Thousand Five Hundred (2,500) shares comprised of One Thousand Five Hundred (1,500) shares of \$100.00 par value, four (4%) percent cumulative Preferred Stock and One Thousand (1,000) shares of \$50.00 par value Common Stock, of which Six Hundred Fifty (650) shares of \$100.00 par value Preferred Stock are issued and outstanding and Thirty (30) shares of \$50.00 par value Common stock are issued and outstanding.

WHEREAS, Gorman & Ferolito Certified Public Accountants, Inc. was duly incorporated under the laws of said State of Rhode Island on December 19, 1983

and continuously since that last mentioned date has been and now is a corporation existing under and by virtue of the laws of said State having an authorized capital stock of One Thousand (1,000) shares of common stock, no par value, of which One Hundred (100) shares are issued and outstanding; and

WHEREAS, the stockholders of these companies deem it advisable and in the best interest of their respective companies that Gorman & Ferolito Certified Public Accountants, Inc. merge with Dittmar & McNeil, Certified Public Accountants, Inc. and that the surviving corporation shall be Dittmar & McNeil, Certified Public Accountants, Inc.

NOW THEREFORE, it is agreed:

1. **Effective Date.** If adopted by the shareholders of the Surviving Corporation and Ferolito pursuant to Rhode Island law, at separate meetings to be held on September 30, 2003, this Agreement of Merger shall be certified, signed, and acknowledged, filed and recorded pursuant to the laws of Rhode Island as promptly as practicable. At the meeting of the shareholders of Ferolito and the Surviving Corporation, respectively, there shall be submitted this Agreement of Merger and Articles of Merger of Ferolito and the Surviving Corporation pursuant to the requirements of Section 7-1.1-67 and 7-1.1-68 of the General Laws of Rhode Island, 1956, as amended, and if approved and adopted by the shareholders of Ferolito and the Surviving Corporation in conformity with the laws of said State of Rhode Island, the Secretary of Ferolito and the Secretary of Dittmar & McNeil, Certified Public Accountants, Inc. shall certify hereon the fact of the vote so approving and adopting this Agreement of Merger

under the seals of their respective corporations, and this Agreement of Merger, so certified, the Articles of Merger and the Certificate of Merger shall be signed, acknowledged, filed and recorded pursuant to the laws of said State of Rhode Island as promptly as practicable. Upon filing and recording of the Agreement of Merger and the Certificate of Merger by the Surviving Corporation pursuant to Rhode Island law, the merger provided for herein shall become effective as of midnight September 30, 2003, which time is herein called "Effective Date".

2. **Merger.** Ferolito shall be merged into Dittmar & McNeil, Certified Public Accountants, Inc. on the Effective Date and Dittmar & McNeil, Certified Public Accountants, Inc. shall survive such merger and continue its existence under its Articles of Incorporation as now in effect.

3. **Articles of Incorporation.** The Articles of Incorporation of Dittmar & McNeil, Certified Public Accountants, Inc. shall be the Articles of Dittmar & McNeil, Certified Public Accountants, Inc. as the Surviving Corporation until amended as provided by law.

4. **New Name.** The name of the Surviving Corporation commencing October 1, 2003 shall be **DITTMAR McNEIL [§] FEROLITO CERTIFIED PUBLIC ACCOUNTANTS, INC.**

5. **By-Laws.** The By-Laws of Dittmar & McNeil, Certified Public Accountants, Inc. shall be the By-Laws of Dittmar McNeil Ferolito Certified Public Accountants, Inc. as the Surviving Corporation until amended as provided by law.

6. **Authorized Capital Stock.** The authorized capital stock of the Surviving Corporation, upon the Effective Date of the Merger, shall be Twenty Five Hundred (2,500) shares comprised of Fifteen Hundred (1,500) shares of \$100.00 par value four

percent (4%) non cumulative Preferred Stock and One Thousand (1,000) shares of \$50.00 par value Common Stock.

7. **Terms and Conditions of Merger.** The terms and conditions of the merger, the mode of carrying the same into effect as well as the manner of converting shares of common stock of Ferolito into shares of the Surviving Corporation shall be as follows:

(a) ~~§~~
^
Dittmar McNeil Ferolito Certified Public Accountants, Inc. Common Stock. None of the shares of the Preferred Stock or Common Stock of Dittmar & McNeil, Certified Public Accountants, Inc., issued at the time of the Effective Date, shall be converted as a result of the merger; rather, all such shares remain issued shares of the Preferred Stock and Common Stock of the Surviving Corporation.

(b) **Ferolito Common Stock.** At the time of the Effective Date of the merger, shares of common stock of Ferolito issued and outstanding, shall be converted into and become Three Hundred Seventy (370) shares of \$100.00 par value Preferred Stock and Fifteen (15) shares of \$50.00 par value Common Stock of the Surviving Corporation, and each holder of issued and outstanding common stock of Ferolito upon surrender to the Surviving Corporation of one or more stock certificates for common stock of Ferolito for cancellation, shall be entitled to receive one or more stock certificates for the number of shares of Preferred stock and Common Stock of the Surviving Corporation into which the common stock of Ferolito, so surrendered, shall have been converted as aforesaid, together with any dividends on the Common Stock of the Surviving Corporation as to which the payment date shall have occurred on or before

the date of surrender. Each issued share of Ferolito Common Stock held in its treasury at the time of Effective Date shall be cancelled and shall not be converted.

(c) **Surrender of Stock Certificates.** As soon as practicable after the Effective Date of the merger, the stock certificates representing common stock of Ferolito issued and outstanding at the time of the Effective Date shall be surrendered to the Surviving Corporation for exchange as hereinabove provided. Until so surrendered, each such stock certificate shall be deemed for all corporate purposes (except for payments of dividends which shall be subject to exchange of stock certificates as hereinabove provided) to evidence the ownership of the number of shares of Preferred Stock and Common Stock of the Surviving Corporation which the holder thereof would be entitled to receive upon their surrender to the Surviving Corporation.

8. Possession and Enjoyment, Etc. On the Effective Date of the merger, the Surviving Corporation shall succeed, without other transfer to possession and enjoyment of all the rights, privileges, powers and franchises, as well of public as of private matters, and be subject to all the restrictions, disabilities and duties of Ferolito and all the property, real, personal and mixed, excepting the so-called "Cavanagh Accounts", and all debts due to Ferolito on whatever account shall be vested in the Surviving Corporation; provided, however, that all rights of creditors and all liens upon any property of Ferolito shall be preserved, unimpaired, and all the debts, liabilities and duties of Ferolito shall hereafter attach to the Surviving Corporation, shall be assumed by it 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; and provided further, that any

action or proceeding pending by or against Ferolito may be prosecuted to judgment as if the merger had not taken place or the Surviving Corporation may be substituted in place of Ferolito.

9. Duties of Ferolito. Ferolito agrees that from time to time, if and when required by the Surviving Corporation or by its successors or assigns, it will execute and deliver, or cause to be executed and delivered, all such deeds and other instruments, and will take, or cause to be taken, such further and continuing action as the Surviving Corporation may deem necessary or desirable in order to vest in and confirm to the Surviving Corporation title and possession of all of its property, rights, privileges, powers and franchises, excepting the so-called "Cavanagh Accounts", and otherwise to carry out the intent and purposes of this Agreement.

10. Expenses. The Surviving Corporation shall pay all expenses of carrying this Agreement into effect and of the merger.

11. Assets and Liabilities. The assets and liabilities of Ferolito acquired by the Surviving Corporation shall be taken on the books of the Surviving Corporation at the amounts at which they shall be carried at the Effective Date of the merger on the books of Ferolito.

12. Amendment. The Surviving Corporation hereby reserves the right to amend, alter, change or repeal any provisions contained in its Articles of Incorporation in the manner now or hereafter prescribed by law, and all rights, and powers of whatsoever nature conferred by the Articles of Incorporation upon any stockholder, director or other

person shall be subject to this reservation.

IN WITNESS WHEREOF, Gorman & Ferolito Certified Public Accountants, Inc. has signed its corporate name, by its President and Secretary under its corporate seal, and Dittmar & McNeil, Certified Public Accountants, Inc. has caused this Agreement to be signed by its President and Secretary under its corporate seal, all as of the day and year first above written.

Gorman & Ferolito Certified Public Accountants, Inc.

By *James P. Ferolito*
President

By *James P. Ferolito*
Secretary

Dittmar & McNeil, Certified Public Accountants, Inc.

By *Joseph K. Dittmar*
President

By *E. P. McNeil*
Secretary

STATE OF RHODE ISLAND
COUNTY OF PROVIDENCE

In CRANSTON on the 30th day of September, 2003 before me personally appeared James P. Ferolito, by me known and known by me to be the President and Secretary of Gorman & Ferolito Certified Public Accountants, Inc. and the party executing the foregoing instrument, and he acknowledged said instrument, by him executed, to be his free act and deed and the free act and deed of Gorman & Ferolito Certified Public Accountants, Inc.


Notary Public
My Commission Expires: 7/26/05

STATE OF RHODE ISLAND
COUNTY OF PROVIDENCE

In CRANSTON on the 30th day of September, 2003 before me personally appeared Randolph K. Dittmar and E. Duncan McNeil, by me known and known by me to be the President and Secretary respectively of Dittmar & McNeil, Certified Public Accountants, Inc. and the parties executing the foregoing instrument, and they acknowledged said instrument, by them executed, to be their free act and deed and the free act and deed of Dittmar & McNeil, Certified Public Accountants, Inc.


Notary Public
My Commission Expires: 7/26/05

CERTIFICATE

I, E. Duncan McNeil, the duly elected, qualified and acting Secretary of Dittmar & McNeil, Certified Public Accountants, Inc. hereby certify that the foregoing Agreement of Merger between Dittmar & McNeil, Certified Public Accountants, Inc. and Gorman & Ferolito Certified Public Accountants, Inc., dated September 30, 2003, was adopted by vote of the stockholders at a Special Meeting of Stockholders duly called and held for that purpose in accordance with the law of the State of Rhode Island at ^{Cranston}~~Lincoln~~ at 10:00 o'clock a.m. on September 30, 2003.

IN WITNESS WHEREOF, I have hereunto set my hand as said Secretary and affixed the corporate seal of Dittmar & McNeil, Certified Public Accountants, Inc.

E. Duncan McNeil
Secretary of Dittmar & McNeil, Certified Public Accountants, Inc.

STATE OF RHODE ISLAND
COUNTY OF

Subscribed and sworn to before me in the City of ^{Cranston}~~Warwick~~ this 30th day of September, A.D. 2003.

Luís R. Salgado
Notary Public
My Commission Expires: 7/26/05

CERTIFICATE

I, James P. Ferolito, the duly elected, qualified and acting Secretary of Gorman & Ferolito Certified Public Accountants, Inc. hereby certify that the foregoing Agreement of Merger between Dittmar & McNeil, Certified Public Accountants, Inc. and Gorman & Ferolito Certified Public Accountants, Inc., dated September 30, 2003, was adopted by vote of the stockholders at a Special Meeting of Stockholders duly called and held for that purpose in accordance with the law of the State of Rhode Island at ~~Providence~~ ^{Cranston} at 10:00 o'clock a.m. on September 30, 2003.

IN WITNESS WHEREOF, I have hereunto set my hand as said Secretary and affixed the corporate seal of Gorman & Ferolito Certified Public Accountants, Inc.


Secretary of Gorman & Ferolito
Certified Public Accountants, Inc.

STATE OF RHODE ISLAND
COUNTY OF PROVIDENCE

Subscribed and sworn to before me in the City of Cranston this 30th day of September, A.D. 2003.


Notary Public
My Commission Expires: 7/26/05



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Administration
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908-5800

October 23, 2003

TO WHOM IT MAY CONCERN:

Re: GORMAN & FEROLITO CERTIFIED PUBLIC ACCOUNTANTS, INC.

It appears from our records that the above named corporation has filed all the required Business Corporation Tax Returns due to be filed and paid all taxes indicated thereon and is in good standing with this Division as of this date regarding any liability under the Rhode Island Business Corporation Tax Law.

This letter is issued pursuant to the request of the above named corporation for the purpose of

MERGER-CORPORATION IS THE NON-SURVIVOR

Very truly yours,

R. Gary Clark
Tax Administrator

Edward J. Flanagan, Jr.
Chief Revenue Agent
Corporations

OCT 31 1 40 PM '03

RECEIVED
SECRETARY OF STATE
CORPORATIONS DIV.