



State of Rhode Island
Department of State - Business Services Division

Application for Articles of Merger

DOMESTIC or FOREIGN Business Corporation, Partnership, Limited Liability Company or Non-Profit Corporation

- Business Corporation Filing Fee: \$100.00
- Limited Liability Company Fee: \$100.00
- Partnership Fee: \$50.00
- Non-Profit Corporation Fee: \$25.00

REC'D RI SOS BSD
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Pursuant to the provisions of RIGL Title 7, the undersigned entities submit the following Articles of Merger ☒ or Consolidation ☐ for the purpose of merging or consolidating them into one entity:

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

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

ENTITY ID	NAME OF ENTITY	TYPE OF ENTITY	STATE *under which entity is organized
568749	Jason E. Smith, CPA, Ltd.	professional corp	RI
1686980	NFS LLC	LLC	RI

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

c. The full name of the surviving entity is:

NFS LLC

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. A Plan of Merger or Consolidation **MUST** be attached.

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

f. If the surviving or new entity is to be governed by the laws of a state other than the State of 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: (i) 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; (ii) irrevocably appoints the Secretary of State as its agent to accept service of process in any action, suit, or proceeding; and (iii) the address to which a copy of such process of service shall be mailed to it by the Secretary of State is:

MAIL TO:

Division of Business Services

148 W. River Street, Providence, Rhode Island 02904-2615

Phone: (401) 222-3040

Website: www.sos.ri.gov

FILED 8:40

DEC 20 2024

BY Z4mGJ

g. Date when these Articles of Merger or Consolidation will be effective: **CHECK ONE BOX ONLY**

☐ Date received (Upon filing)

January 1, 2025

☒ Later effective date (see instructions)

SECTION II: TO BE COMPLETED ONLY IF ONE OR MORE OF THE MERGING OR CONSOLIDATING ENTITIES IS A BUSINESS CORPORATION PURSUANT TO RIGL CHAPTER 7-1.2.

a. If the surviving or new entity is to be governed by the laws of a state other than the State of Rhode Island, such surviving or new entity hereby agrees that it will promptly pay to the dissenting shareholders of any domestic corporation the amount, if any, to which they shall be entitled under the provisions of RIGL Chapter 7-1.2.

b. The corporation certifies that it has no outstanding tax obligations. As required by RIGL § 7-1.2-1309, the corporation has paid all fees and taxes. [Note: Tax status can be verified by emailing tax.collections@tax.ri.gov]

c. Complete the following subparagraphs i and ii only if the merging business corporation is a subsidiary corporation of the surviving corporation.

i) The name of the subsidiary corporation is:

ii) The date a copy of the plan of merger was mailed to shareholders of the subsidiary corporation is (such date shall not be less than 30 days from the date of filing).

SECTION III: TO BE COMPLETED ONLY IF ONE OR MORE OF THE MERGING OR CONSOLIDATING ENTITIES IS A NON-PROFIT CORPORATION PURSUANT TO RIGL CHAPTER 7-6.

a. If the members of any merging or consolidating non-profit corporation are entitled to vote thereon, attach a statement for each such non-profit corporation which sets forth the date of the meeting of members at which the Plan of Merger or Consolidation was adopted, that a quorum was present at the meeting, and that the plan received at least a majority of the votes which members present at the meeting or represented by proxy were entitled to cast. OR attach a statement for each such non-profit corporation which states that the plan was adopted by a consent in writing signed by all members entitled to vote with respect thereto.

b. If any merging or consolidating corporation has no members, or no members entitled to vote thereon, then as to each such non-profit corporation attach a statement which states the date of the meeting of the board of directors at which the plan was adopted, and a statement of the fact that the plan received the vote of a majority of the directors in office.

SECTION IV: APPLICABLE ONLY IF ONE OR MORE OF THE MERGING OR CONSOLIDATING ENTITIES IS A PARTNERSHIP PURSUANT TO RIGL CHAPTER 7-13.1 or 7-12.1.

a. The partnership certifies that it has no outstanding tax obligations. As required by RIGL 7-13.1-213 and 7-12.1-914, the partnership has paid all fees and taxes. [Note: Tax status can be verified by emailing tax.collections@tax.ri.gov]

SECTION V: APPLICABLE ONLY IF ONE OR MORE OF THE MERGING OR CONSOLIDATING ENTITIES IS A LIMITED LIABILITY COMPANY PURSUANT TO RIGL CHAPTER 7-16.

a. The limited liability company certifies that it has no outstanding tax obligations. As required by RIGL § 7-16-8, the limited liability company has paid all fees and taxes. [Note: Tax status can be verified by emailing tax.collections@tax.ri.gov]

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

Under penalty of perjury, we declare and affirm that we have examined these Articles of Merger or Consolidation, including any accompanying attachments, and that all statements contained herein are true and correct.

Type or Print Entity Name

Jason E. Smith, CPA, Ltd.

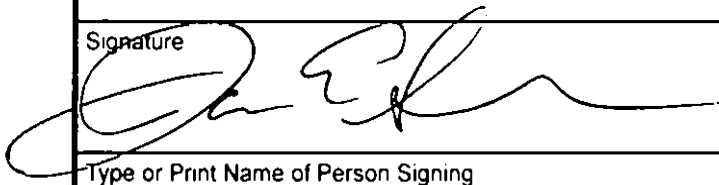
Type or Print Name of Person Signing

Jason E. Smith

Title of Person Signing

President

Signature



Date

12/18/24

Type or Print Name of Person Signing

Title of Person of Signing

Signature

Date

Type or Print Entity Name

NFS LLC

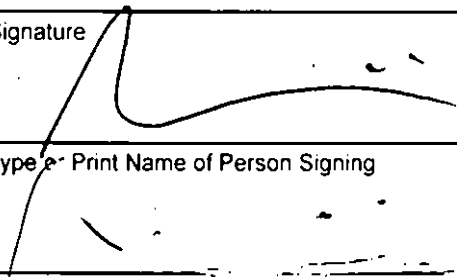
Type or Print Name of Person Signing

Michael J. Nakowicz

Title of Person Signing

Member

Signature



Date

12/18/24

Type or Print Name of Person Signing

Title of Person Signing

Signature

Date

AGREEMENT AND PLAN OF MERGER

This Agreement and Plan of Merger (the "Agreement") is entered into on this 18th day of December, 2024 by and between Jason E. Smith, CPA, Ltd., a Rhode Island professional service corporation having its principal place of business located at 2088 Broad Street, Cranston, RI 02905 ("JES") and NFS LLC, a Rhode Island limited liability company having its principal place of business located at 1464 Warwick Avenue, Warwick, RI 02888 ("NFS").

WHEREAS, JES is a professional service corporation duly incorporated pursuant to the laws of the State of Rhode Island on January 5, 2011 and having authorized capital stock of One Thousand (1,000) shares, all of which are common, having \$.01 par value, of which One Hundred (100) such shares are currently issued and outstanding;

WHEREAS, NFS is a limited liability company duly organized pursuant to the laws of the State of Rhode Island on August 7, 2018;

WHEREAS, the shareholders of JES and members of NFS deem it advisable, for the general welfare and advantage of said entities, that JES merge into NFS with NFS being the survivor thereof; and

WHEREAS, Rhode Island General Laws Section 7-1.2-1006 and Section 7-16-59 provides for the merger of a domestic business corporation into a domestic limited liability company on certain terms and conditions.

NOW THEREFORE, the parties hereto agree in accordance with the General Laws of the State of Rhode Island that JES and NFS shall be merged into a single limited liability company with NFS being the surviving entity of said merger and that the terms and conditions of said merger and the mode of carrying said merger into effect shall be as set forth below.

1. Corporate Existence of Surviving LLC. Except as otherwise specifically set forth in this Agreement, the identity, existence, purpose, franchises, rights, privileges, immunities, powers, duties, and liabilities of NFS shall continue unaffected and unimpaired by the within merger, and the corporate identity, existence, purpose, franchises, rights, privileges, immunities, powers, duties, and liabilities of JES shall be merged into NFS and NFS shall be fully vested with each of the foregoing.

2. Effective Date of Merger and Agreement. The effective date of this Agreement and of the merger contemplated hereunder shall be January 1, 2025 (the "Effective Date of Merger"). On the Effective Date of Merger, the separate existence of JES, excepting only those matters which may be continued by statute, shall cease, and JES and NFS shall become a single limited liability company, namely NFS (the "Surviving LLC").

3. Amendment of Articles of Organization of the Surviving LLC. There shall be no changes or amendments to the Articles of Organization of NFS as a result of the merger.

4. Operating Agreement of Surviving LLC. The members of the Surviving LLC shall execute an operating agreement on the Effective Date of Merger.

5. Manner of Converting Shares of JES into Interests of Surviving LLC. The stock of JES shall be converted into membership interests of Surviving LLC such that each share of stock in JES shall be converted into and exchanged for a one-half percentage of membership interest in Surviving LLC.

6. Miscellaneous Provisions.

6.1. Pursuant to Rhode Island General Laws Section 7-16-21, this Agreement and the merger contemplated herein have been adopted by the unanimous affirmative vote of the members of NFS. The members of NFS have duly authorized execution of duplicate original Articles of Merger by the sole member of the LLC and the filing of such Articles of Merger with the Rhode Island Department of State.

6.2. Pursuant to Rhode Island General Laws Section 7-1.2-1002, this Agreement and the merger contemplated hereunder have been adopted by the unanimous affirmative vote of the shareholders of JES entitled to vote thereon. A copy of this Agreement together with a copy of R.I.G.L. § 7-1.2-1202 has been provided to each shareholder of JES. Said shareholders of JES have duly authorized execution of duplicate original Articles of Merger by the President of JES and the filing of such Articles of Merger with the Rhode Island Department of State.

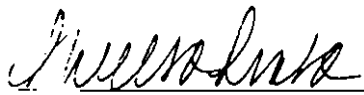
6.3. On the Effective Date of Merger, Surviving LLC shall, without the necessity of other documents of transfer, succeed to all the rights, capacity, privileges, powers, franchises, and immunities of JES, whether public or private in nature and specifically including title to or ownership of real or personal property of any kind, and be subject to all the liabilities and obligations of JES, all of the foregoing as provided by R.I.G.L. § 7-1.2-1005 and R.I.G.L. § 7-1.2-1006.

6.4. Surviving LLC shall pay all the expenses of carrying out the transactions contemplated by this Agreement and of accomplishing the within merger.

6.5. This Agreement may be executed simultaneously in one or more counterparts, each of which shall be deemed an original and all of which together shall constitute one and the same instrument. Any and all recitals herein set forth are hereby deemed to be true and correct and shall further be deemed incorporated by reference into and a part hereof. This Agreement shall be construed and enforced in accordance with the laws of the State of Rhode Island.

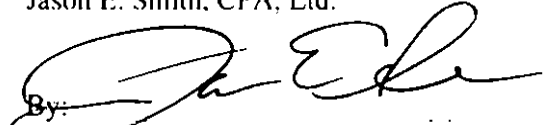
IN WITNESS WHEREOF, this Agreement and Plan of Merger has been executed on the day and date first above written.

Witness:


Name: Theresa L. Sousa


Name: Theresa L. Sousa

Jason E. Smith, CPA, Ltd.

By: 
Jason E. Smith, President

NFS LLC

By: 
Michael J. Nakowicz, Member



State of Rhode Island

Department of State | Office of the Secretary of State

Gregg M. Amore, *Secretary of State*

I, GREGG M. AMORE, Secretary of State of the State of Rhode Island,

hereby certify that this document, duly executed in accordance with the provisions

of Title 7 of the General Laws of Rhode Island, as amended, has been filed in this

office on this day:

December 20, 2024 08:40 AM

A handwritten signature in black ink, reading "Gregg M. Amore". The signature is fluid and cursive, with the first letters of each name being capitalized.

Gregg M. Amore
Secretary of State

