

395.2118

To : Mr. Glenn Bystrom  
From : Gary Jugum  
Subject : Non-Attorney Opinions

July 26, 1996  
1/20/78

I have reviewed Principal Tax Auditor's memorandum of January 20, 1978 to San Diego - Audit.

We are in agreement with his conclusion, as follows:

**Statutory Merger.** A merger under an agreement that carries a stamp that shows the agreement is filed with the Secretary of State, coupled with a certificate from the Secretary of State's office that contains the official Seal of California, is acceptable proof that it qualifies as a statutory merger. 1/20/78

Gary Jugum  
by mB

Memorandum

Reg 1595 Statutory Merger - *Agreement of*  
795, 7119 the official seal

San Diego - Auditing (CRG)

January 20, 1978

From : Principal Tax Auditor

Subject:

As requested in your letter of January 12, 1978, we have checked with the Secretary of State, Corporate Filing Division concerning the merger of the above party into

As indicated by the attached merger agreement, which carries the official Seal of the State of California, this is an exempt statutory merger.

The Secretary of State's Office has informed us that a merger under an agreement that carries a stamp that shows the agreement is filed with the Secretary of State, coupled with a certificate from the Secretary of State's Office that contains an official Seal of California, should be accepted as a statutory merger. The stamp and certificate are proof positive that the merger agreement conforms to all statutory requirements.

*D. F. Brady*  
D. F. Brady

DFB:iw  
Attachments

*[Handwritten initials]*

cc: Mr. T. P. Putnam  
Audit Evaluation and Planning Unit  
All District and Subdistrict Administrators - The last paragraph of this letter should be of interest to you. Attached is an example of the certificate (Attachment A) and the filing stamp (Attachment B).

# State of California

OFFICE OF THE SECRETARY OF STATE

I, *MARCH FONG EU*, Secretary of State of the State of California, hereby certify:

That the annexed transcript has been compared with the record on file in this office, of which it purports to be a copy, and that same is full, true and correct.

IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this

*Certificate*



*March Fong Eu*

Secretary of State

~~2-28~~

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FILE

DFB054

**ENDORSED  
FILED**  
In the office of the Secretary of State  
of the State of California

AGREEMENT OF MERGER

MARCH 1 1977  
MARCH FONG EL, Secretary of State

By BILL HOLDEN  
Deputy

THIS AGREEMENT OF MERGER, dated as of February 10, 1977,  
between \_\_\_\_\_ (hereinafter referred to as "Surviving  
Corporation") and \_\_\_\_\_, Inc. (hereinafter referred to  
as "Disappearing Corporation");

WITNESSETH:

WHEREAS, Surviving Corporation is a California corporation  
authorized to issue 500,000 shares of \$1.00 par value capital stock,  
of which there are outstanding at the date hereof 51.67 shares; and

WHEREAS, Disappearing Corporation is a California corporation  
authorized to issue 2,500 shares without par value, of which there  
are outstanding at the date hereof 1,000 shares;

NOW THEREFORE, Surviving Corporation and Disappearing Corpo-  
ration agree to merge on the following terms and conditions:

1. Merger. On the Effective Date (as defined in Section 6  
herein): Disappearing Corporation shall merge with and into Sur-  
viving Corporation; the corporate existence of Surviving Corporation  
shall continue; and the separate corporate existence of Disappearing  
Corporation shall cease. The corporate identity, existence, name,  
purposes, franchises, powers, rights, and immunities of Surviving  
Corporation shall continue unaffected and unimpaired by the merger;  
and the corporate identity, existence, purposes, franchises, powers,  
rights, and immunities of Disappearing Corporation shall be merged  
into Surviving Corporation which shall be fully vested therewith.  
Surviving Corporation shall be subject to all of the debts and  
liabilities of Disappearing Corporation as if Surviving Corporation  
had itself incurred them and all rights of creditors and all liens  
upon the property of each of Surviving Corporation and Disappearing

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