

## TRADEMARK ASSIGNMENT

Electronic Version v1.1  
 Stylesheet Version v1.1

SUBMISSION TYPE:	NEW ASSIGNMENT		
NATURE OF CONVEYANCE:	MERGER		
EFFECTIVE DATE:	12/31/2011		
CONVEYING PARTY DATA			
Name	Formerly	Execution Date	Entity Type
Revenue Cycle Partners, L.L.C.		12/29/2011	LIMITED LIABILITY COMPANY: MONTANA
RECEIVING PARTY DATA			
Name:	H & R Accounts, Inc.		
Street Address:	7017 John Deere Parkway		
City:	Moline		
State/Country:	ILLINOIS		
Postal Code:	61265		
Entity Type:	CORPORATION: ILLINOIS		
PROPERTY NUMBERS Total: 4			
Property Type	Number	Word Mark	
Registration Number:	3434506	REVENUE CYCLE PARTNERS	
Registration Number:	3434507	R REVENUE CYCLE PARTNERS	
Registration Number:	3599263	REVENUE CYCLE PARTNERS R HELPING HOSPITALS HELP PATIENTS	
Registration Number:	3595611	HELPING HOSPITALS HELP PATIENTS	
CORRESPONDENCE DATA			
Fax Number:	(716)856-5510		
Phone:	716-856-5000		
Email:	dprincipe@damonmorey.com		
<i>Correspondence will be sent to the e-mail address first; if that is unsuccessful, it will be sent via US Mail.</i>			
Correspondent Name:	David L. Principe		
Address Line 1:	200 Delaware Avenue		
Address Line 2:	The Avant Building, Suite 1200		

CH \$115.00 3434506

Address Line 4: Buffalo, NEW YORK 14202

ATTORNEY DOCKET NUMBER: 15717.0015

NAME OF SUBMITTER: David L. Principe

Signature: /david principe/

Date: 01/10/2012

Total Attachments: 3  
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source=mergercertificate#page2.tif  
source=mergercertificate#page3.tif

FORM **BCA 11.39** (rev. Dec. 2003)  
ARTICLES OF MERGER  
BETWEEN ILLINOIS CORPORATIONS  
AND LIMITED LIABILITY COMPANIES  
Business Corporation Act

**FILED**

**DEC 29 2011**

**JESSE WHITE  
SECRETARY OF STATE**


Secretary of State  
Department of Business Services  
Springfield, IL 62756  
217-782-6961  
www.cyberdrivellinois.com

Remit payment in the form of a  
check or money order payable  
to Secretary of State.

The filing fee is \$100, but if merger  
involves more than two corporations,  
submit \$50 for each additional corporation.

File # 4988-268-8

Filing Fee: \$ 100.00

Approved: 

----- Submit in duplicate ----- Type or Print clearly in black ink ----- Do not write above this line -----

1. Names of Corporations and Limited Liability Companies proposing to merge and State or Country of organization or incorporation:

Name of Corporation Limited Liability Company	State or Country of Organization/Incorporation	Corporation File Number
<u>H &amp; R Accounts, Inc.</u>	<u>Illinois</u>	<u>49882688</u>
<u>Revenue Cycle Partners, L.L.C.</u>	<u>Montana</u>	<u>NR</u>
_____	_____	_____
_____	_____	_____

2. The laws of the state or country under which each Corporation and Limited Liability Company are organized, permit such merger.

3. a. Name of Surviving Party: H & R Accounts, Inc.

b. Corporation or Limited Liability Company shall be governed by the laws of: Illinois

For more space, attach additional sheets of this size.

4. Plan of merger is as follows:

H & R Accounts, Inc. owns 100% of the issued and outstanding membership interests of Revenue Cycle Partners, L.L.C. All such membership interests issued and outstanding immediately prior to the merger shall be canceled and cease to exist as a result thereof, and shall not be converted into shares of any stock or entitled to receive any consideration. Each share of common stock, each option to purchase common stock and each warrant to purchase common stock of H & R Accounts issued and outstanding immediately prior to the merger shall remain issued and outstanding, and shall be unaffected by the merger. The merger shall be effective on December 31, 2011.

5. Plan of merger was approved, as to each Limited Liability Company, in compliance with the laws of the state under which it is organized, and (b) as to each Illinois corporation, as follows

Mark an "X" in one box only for each Illinois Corporation.

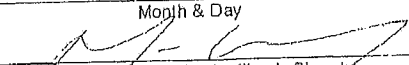
Name of Corporation:	By the shareholders, a resolution of the board of directors having been duly adopted and submitted to a vote at a meeting of shareholders. Not less than the minimum number of votes required by statute and by the Articles of Incorporation voted in favor of the action taken. (§11.20)	By written consent of the shareholders having not less than the minimum number of votes required by statute and by the Articles of Incorporation. Shareholders who have not consented in writing have been given notice in accordance with §7.10 (§11.20)	By written consent of ALL the shareholders entitled to vote on the action, in accordance with §7.10 and §11.20.
H & R Accounts, Inc.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
_____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

6. Not applicable if survivor is an Illinois Corporation or an Illinois Limited Liability Company.

It is agreed that, upon and after the filing of Articles of Merger by the Secretary of State of the State of Illinois:

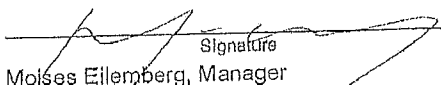
- a. The surviving Limited Liability Company may be served with process in the State of Illinois in any proceeding for the enforcement of any obligation of any Corporation organized under the laws of the State of Illinois which is a party to the merger and in any proceeding for the enforcement of the rights of a dissenting shareholder of any such Corporation organized under the laws of the State of Illinois against the surviving Limited Liability Company.
- b. The Secretary of State of the State of Illinois shall be and hereby is irrevocably appointed as the agent of the surviving Limited Liability Company to accept service of process in any such proceedings, and
- c. The surviving Limited Liability Company will promptly pay to the dissenting shareholders of any Corporation organized under the laws of the State of Illinois which is a party to the merger the amount, if any, to which they shall be entitled under the provisions of The Business Corporation Act of 1983 of the State of Illinois with respect to the rights of dissenting shareholders.

7. a. The undersigned Corporations have caused this statement to be signed by their duly authorized officers, each of whom affirms, under penalties of perjury, that the facts stated herein are true and correct. All signatures must be in BLACK INK.

Dated December 29, 2011 H & R Accounts, Inc.  
Month & Day Year Exact Name of Corporation  
  
Any Authorized Officer's Signature  
Moises Eilenberg, President & CEO  
Name and Title (type or print)

Dated \_\_\_\_\_, \_\_\_\_\_ Year \_\_\_\_\_ Exact Name of Corporation  
Month & Day  
\_\_\_\_\_  
Any Authorized Officer's Signature  
\_\_\_\_\_  
Name and Title (type or print)

7. b. The undersigned Limited Liability Companies have caused this statement to be signed by their duly authorized person, who affirms, under penalties of perjury, that the facts stated herein are true and correct. All signatures must be in BLACK INK.

Dated December 29, 2011 Revenue Cycle Partners, L.L.C.  
Month & Day Year Exact Name of Limited Liability Company  
  
Signature  
Moises Eilenberg, Manager  
Name and Title (type or print)

Dated \_\_\_\_\_, \_\_\_\_\_ Year \_\_\_\_\_ Exact Name of Limited Liability Company  
Month & Day  
\_\_\_\_\_  
Signature  
\_\_\_\_\_  
Name and Title (type or print)